

Analisis pengaruh leverage, cash flow, net working capital, capital expenditure, market to book, size, dan dividen terhadap cash holding dan speed of cash holding adjustment pada perusahaan non-finansial yang terdaftar di Bursa Efek Indonesia = Analysis of leverage, cash flow, net working capital, capital expenditure, market to book size, and dividend toward cash holding and speed of cash holding adjustment of non financial firm perusahaan non finansial listed in bursa efek Indonesia

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh leverage, cash flow, net working capital, capital expenditure, market to book, size, dan dividen terhadap cash holding perusahaan non-finansial di Indonesia serta menganalisis perbedaan speed of cash holding adjustment perusahaan di Indonesia ketika perusahaan memiliki tingkat cash holding yang lebih tinggi dibandingkan target cash holding maupun ketika perusahaan memiliki tingkat cash holding yang lebih rendah dibandingkan target cash holding.

Hasil penelitian ini menunjukkan adanya pengaruh leverage, cash flow, net working capital, capital expenditure, market to book, size, dan dividen terhadap cash holding. Penelitian ini juga menemukan perusahaan dengan tingkat cash holding yang lebih tinggi dari targetnya memiliki speed of adjustment yang lebih rendah dibandingkan perusahaan dengan tingkat cash holding yang lebih rendah.

.....This research aims to see impact leverage, cash flow, net working capital, capital expenditure, market to book, size, and dividend toward cash holding on non financial firm in Indonesia and analyze speed of cash holding adjustment difference between firm 's cash holding exceed its target and firm 's cash holding below its target.

The result of this research shows that leverage, cash flow, net working capital, capital expenditure, market to book, size, and dividend impact cash holding. This research also shows that firms that have cash holding exceed its target will have slower speed of adjustment than firm that have cash holding below its target.