

Analisis pengaruh faktor determinan cash holding perusahaan energi yang terdaftar di Bursa Efek Indonesia periode 2012-2016 = Analysis of the influence of determinant factors on cash holding in energy companies listed in Indonesia stock exchange period 2012-2016

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Abstrak

Penelitian ini membahas tentang pengaruh faktor determinan terhadap kepemilikan kas pada perusahaan energi di Indonesia periode 2012 hingga 2016, meliputi arus kas, kualitas laba, likuiditas, dan tingkat pertumbuhan perusahaan. Penelitian didasarkan pada agency theory, pecking order theory, dan trade off theory. Hasil penelitian adalah tidak ada pengaruh signifikan antara arus kas, kualitas laba, likuiditas, dengan kepemilikan kas. Sedangkan tingkat pertumbuhan perusahaan berpengaruh terhadap kepemilikan kas. ....This research explains about the influence of the determinant factors against cash holding in energy companies listed in Indonesia Stock Exchange Period 2012 to 2016. According to agency theory, pecking order theory, and trade off theory and the previous researches, factor determinants of cash holding are cash flow, earning quality, liquidity, and market to book. The result of research are there is no significant evidence between cash flow, liquidity, market to book which influence cash holding. Meanwhile earning quality, the measure of assymetric information, influences cash holding.