ABSTRAK

Penelitian ini bermaksud untuk menguji pengaruh *cash flow, growth opportunity, leverage, net profit/loss* terhadap cash *holding* pada perusahaan sektor industri konsumsi yang terdaftar pada BEI periode 2017-2019. Penelitian menggunakan metode kuantitatif yang bersifat deskriptif. Data yang digunakan merupakan data sekunder yang didapatkan dari BEI melalui situs https://www.idx.co.id dan memperoleh sampel sejumlah 36 perusahaan yang memenuhi kriteria. Teknik analisis data yang digunakan yaitu : uji asumsi klasik, regresi linear berganda dan uji hipotesis yang mencakup uji t dan uji f. Kesimpulan yang diperoleh dari penelitian ini adalah *cash flow* berpengaruh positif dan signifikan terhadap *cash holding, leverage* ber pengaruh negatif dan signifikan terhadap *cash holding, growth opportunity,* dan *net profit/loss* tidak berpengaruh dan tidak signifikan terhadap *cash holding*. Berdasarkan uji koefisien determinasi, didapatkan hasil bahwa variabel dependen dalam penelitian ini di pengaruhi oleh semua variabel independen sebanyak 34,7% dan sisanya sebanyak 65,3% terpengaruh dengan variabel lainnya selain dari penelitian ini.

Kata Kunci : *Cash Holding, Cash Flow, Growth Opportunity, Leverage, Net Profit/Loss*

ABSTRACT

This study intends to examine the effect of cash flow, growth opportunity, leverage, net profit/loss on cash holding in consumption industry companies listed on the Indonesia Stoc k Exchange for the 2017-2019 period. The research uses descriptive quantitative methods. The data used is secondary data obtained from the IDX through the https://www.idx.co.id site and obtained a sample of 36 companies that match the criteria. The data analysis techniq ues used are: classical assumption test, multiple linear regression and hypothesis testing which includes t test and f test. The conclusion obtained from this study is that cash flow has a positive and significant effect on cash holding, leverage has a negative and significant effec t on cash holding, growth opportunity, and net profit/loss has no significant effect on cash holding. Based on the coefficient of determination test, it was found that the dependent variable in this study was influenced by all independent variables as much as 34.7% and the remaining 65.3% was influenced by other variables apart from this study.

Keywords: Cash Holding, Cash Flow, Growth Opportunity, Leverage, Net Profit / Loss