

ABSTRACT

PENGARUH *NET WORKING CAPITAL*, *RETURN ON EQUITY* DAN *DEBT TO ASSET RATIO* TERHADAP *CASH HOLDING* PADA PERUSAHAAN PERDAGANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

DEVINA

SARAH NIA WIJAYA

MARISKA SISILIA

Major: Management

Faculty of Economy, University of Prima Indonesia

Devina783@yahoo.com

Sarahwijaya1999@gmail.com

Sisilia.mariska@yahoo.com

Research conducted in the trade sector aims to determine the effect of net working capital, return on equity and debt to asset ratio on cash holding. The total population of 65 companies with a sample size that can be studied as many as 23 companies so that the number of observational data is 92. This sample is taken using purposive sampling technique. The technique used is multiple regression which first tests the classical assumptions. The results of this study are that only NWC has a positive effect and DAR has a negative effect, while ROE has no effect on cash holding. Based on the F Net Working Capital test, Return on Equity and Debt to Asset Ratio have an effect on Cash Holding. The amount of Adjusted R Square value is 0.279, which means that the amount of variation in cash holding that can be explained by the Nwt Working Capital, ROE and DAR variables is 27.9%, where the rest is explained by other causes of 78.1% . .

Keywords : *Net Working Capital, Return on Equity, Debt to Asset Ratio dan Cash Holding.*