

ABSTRAKSI

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *market to book value*, siklus konversi kas, *networking capital*, ukuran perusahaan, *leverage*, dividen dan *board size* terhadap *cash holding* pada perusahaan property dan real estate di Bursa Efek Indonesia.

Sampel penelitian sebanyak 38 perusahaan industri barang konsumen di BEI, dimana metode yang digunakan adalah *purposive sampling* yaitu suatu metode pengambilan sampel dengan cara menetapkan kriteria-kriteria. Metode analisis data menggunakan regresi linier berganda.

Hasil pengolahan dapat disimpulkan bahwa tidak ada pengaruh yang signifikan antara *market to book ratio*, siklus konversi kas, *networking capital*, ukuran perusahaan, *dividen* terhadap *cash holding*. Hasil lainnya menunjukkan bahwa ada pengaruh yang signifikan dan negatif *leverage* terhadap *cash*. Dan ada pengaruh yang signifikan dan positif *board size* terhadap *cash holding*.

Kata Kunci : *market to book value*, siklus konversi kas, *networking capital*, ukuran perusahaan, *leverage*, dividen, *board size* dan *cash holding*.

ABSTRACT

This study aims to test empirically the influence of market to book value, cash conversion cycle, networking capital, firm size, leverage, dividend and board size to cash holding in property and real estate companies in Indonesia Stock Exchange.

The sample of research is 38 companies of consumer goods industry in BEI, where the method used is purposive sampling is a method of sampling by setting criteria. Methods of data analysis using multiple linear regression.

The results of the processing can be concluded that there is no significant influence between market to book ratio, cash conversion cycle, networking capital, firm size, dividend to cash holding. Other results indicate that there is a significant and negative influence on leverage to cash. And there is a significant and positive influence of board size on cash holding.

Keywords: market to book value, cash conversion cycle, networking capital, firm size, leverage, dividend, board size and cash holding.