

# Pengaruh karakteristik perusahaan dan board size terhadap corporate cash holding pada perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia periode 2008-2012 = The effect of firm characteristic and board size on cash holding study of firms listed in Indonesia Stock Exchange for the period of 2008-2012

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## Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik perusahaan dan board size terhadap cash holding. Model analisis penelitian menggunakan Fixed Effect Model (FEM). Variabel independen dalam penelitian ini adalah market-to-book ratio, cash flow, net working capital, firm size, leverage, dividend payment dan board size. Dan variabel dependen yaitu cash holding. penelitian ini menggunakan data panel dari 1420 data pengamatan perusahaan yang telah listing di Bursa Efek Indonesia pada periode 2008-2012. Hasil penelitian menunjukkan bahwa 1) market-to-book ratio. Cash flow, net working capital, dan leverage tidak memiliki pengaruh yang signifikan terhadap corporate cash holding 2) firm size, dividend payment dan board size memiliki pengaruh yang signifikan terhadap corporate cash holding.

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This research aim to analyze the influence of firm characteristic and board size to cash holdings. This model research are analyze with Fixed Effect Model (FEM). The Independent variables in this research are the market-to-book ratio, cash flow, net working capital, firm size, leverage, dividend payment and board size. The dependent variabel is cash holding. This study use panel data, the data used in this research come from the annual financial statements and sustainability reports of non financial companies listed on the Indonesia stock exchange for the period 2008-2012, there were 1420 observations of the research sample. the results showed that : 1) market-to-book ratio, cash flow, net working capital, and leverage doesn't have significant effect on corporate cash holding 2) firm size, dividend payment and board size have significant effect on corporate cash holding.