

Pengaruh growth opportunity net working capital dan profitability terhadap cash holding perusahaan = The effect of growth opportunity net working capital and profitability on company s cash holding

Diqi Faruk Ashshidiq, author

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Abstrak

[ASBTRAK

Penelitian ini bertujuan untuk menguji pengaruh dari growth opportunity yang diukur dengan Market To Book Value of Assets (MVABVA), net working capital diukur dengan perbandingan antara net current assets minus kas dengan total aset nonkas, dan profitability yang diukur dengan Return On Equity (ROE) terhadap cash holding yang diukur dengan perbandingan antara kas dan setara kas dengan total aset nonkas, menggunakan sampel perusahaan nonkeuangan yang terdaftar di BEI periode 2010 ? 2014. Hasil penelitian ini menunjukkan bahwa growth opportunity berpengaruh positif terhadap cash holding, net working capital berpengaruh negatif terhadap cash holding dan profitability berpengaruh positif terhadap cash holding.

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ABSTARCT

This study aimed to examine the effect of growth opportunity that measured by Market To Book Value of Assets (MVABVA), net working capital that measured by comparing the amount of net current assets minus cash and cash equivalents with total non cash assets, and profitability measured by Return On Equity (ROE) on cash holding that measured by comparing the amount of cash and cash equivalents with total non cash assets, using non financial company listed in BEI 2010-2014 as samples. The result shows that growth opportunity is positively correlated with cash holding, net working capital is negatively correlated with cash holding, and profitability is positively correlated with cash holding;This study aimed to examine the effect of growth opportunity that measured by Market To Book Value of Assets (MVABVA), net working capital that measured by comparing the amount of net current assets minus cash and cash equivalents with total non cash assets, and profitability measured by Return On Equity (ROE) on cash holding that measured by comparing the amount of cash and cash equivalents with total non cash assets, using non financial company listed in BEI 2010-2014 as samples. The result shows that growth opportunity is positively correlated with cash holding, net working capital is negatively correlated with cash holding, and profitability is positively correlated with cash holding;This study aimed to examine the effect of growth opportunity that measured by Market To Book Value of Assets (MVABVA), net working capital that measured by comparing the amount of net current assets minus cash and cash equivalents

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