

**Pengaruh *Net Working Capital*, *Leverage* dan *Growth Opportunity*
terhadap *Cash Holding* Perusahaan**

**(Studi pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman
yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019)**

ABSTRAK

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Penelitian ini bertujuan untuk mengetahui pengaruh *net working capital*, *leverage* dan *growth opportunity* terhadap *cash holding* perusahaan. Populasi dalam penelitian ini adalah perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2017-2019 sebanyak 26 perusahaan.

Metode pengambilan sampel menggunakan metode *purposive sampling* sehingga diperoleh sebanyak 17 perusahaan yang memenuhi kriteria sebagai sampel dan diperoleh 51 data penelitian. Teknik analisis data yang digunakan adalah analisis regresi linear berganda dengan bantuan program IBM SPSS Statistics 20.

Hasil penelitian ini menunjukkan bahwa *net working capital* dan *leverage* berpengaruh positif terhadap *cash holding* perusahaan, sedangkan *growth opportunity* tidak berpengaruh terhadap *cash holding* perusahaan.

Kata Kunci: *Net Working Capital*, *Leverage*, *Growth Opportunity*, *Cash Holding*.

***The Effect of Net Working Capital, Leverage and Growth Opportunity
on Cash Holding Companies
(Study of Food and Beverage Sub Sector Manufacturing Companies Listed on
Indonesia Stock Exchange 2017-2019)***

ABSTRACT

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This study aims to determine the effect of net working capital, leverage and growth opportunity on the company's cash holding. The population in this study were 26 companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange 2017-2019.

The sampling method used was purposive sampling method in order to obtain 17 companies that met the criteria as samples and obtained 51 research data. The data analysis technique used is multiple linear regression analysis with the help of the IBM SPSS Statistics 20 program.

The results of this study indicate that net working capital and leverage have a positive effect on company cash holding, while growth opportunity has no effect on company cash holding.

Keywords: Net Working Capital, Leverage, Growth Opportunity, Cash Holding.