

ABSTRAK

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Program Studi S-1 Akuntansi

2021

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Faktor-Faktor Yang Mempengaruhi *Cash Holding* Pada Perusahaan Manufaktur Yang Masuk LQ-45 Di Bursa Efek Indonesia (BEI) Periode Tahun 2015-2019 Serta Tinjauannya Dalam Sudut Pandang Islam.

115 + xii halaman, 11 tabel, 1 gambar, dan 9 lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi *Cash Holding* pada perusahaan manufaktur yang masuk LQ-45 di Bursa Efek Indonesia (BEI) periode tahun 2015-2019. Variabel independen yang digunakan dalam penelitian ini yaitu *Net Working Capital*, *Leverage*, *Capital Expenditure*, *Cash Flow*, *Total Asset* dan variabel dependen yang digunakan dalam penelitian ini yaitu *Cash Holding*. Penelitian ini menggunakan sampel perusahaan manufaktur yang masuk LQ-45 di Bursa Efek Indonesia (BEI) periode 2015-2019. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel 7 perusahaan. Metode dalam penelitian ini merupakan penelitian kuantitatif dan menggunakan data sekunder. Model empiris penelitian yang digunakan untuk menguji hipotesis dengan menggunakan model regresi data panel dengan aplikasi EVIEWS versi 10. Hasil penelitian ini variabel *Net Working Capital* berpengaruh negatif terhadap *Cash Holding*, *Leverage* berpengaruh positif terhadap *Cash Holding*, *Capital Expenditure* berpengaruh negatif terhadap *Cash Holding*, *Cash Flow* berpengaruh positif terhadap *Cash Holding*, *Total Asset* berpengaruh negatif terhadap *Cash Holding*. Serta secara keseluruhan dalam perspektif syariat Islam bahwa *Net Working Capital*, *Leverage*, *Capital Expenditure*, *Cash Flow*, *Total Asset* terhadap *Cash Holding* sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Quran dan Hadist.

Kata kunci : *Net Working Capital*, *Leverage*, *Capital Expenditure*, *Cash Flow*, *Total Asset*, *Cash Holding*.

ABSTRACT

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Factors Affecting Cash Holding in Manufacturing Companies Listed LQ-45 on the Indonesia Stock Exchange (IDX) for the 2015-2019 Period and Their Review from an Islamic Perspective.

115+ xii pages, 11 tables, 1 picture and 9 appendices

Abstract Description

This study aims to examine the factors that affect Cash Holding in manufacturing companies that are listed in LQ-45 on the Indonesia Stock Exchange (IDX) for the 2015-2019 period. The independent variables used in this study are Net Working Capital, Leverage, Capital Expenditure, Cash Flow, Total Assets and the dependent variable used in this study is Cash Holding. This study uses a sample of manufacturing companies that are listed in LQ-45 on the Indonesia Stock Exchange (IDX) for the 2015-2019 period. The sampling technique in this study was purposive sampling and sampled 7 companies. The method in this research is quantitative research and uses secondary data. The empirical research model used to test the hypothesis is using a panel data regression model with the EVIEWS version 10 application. The results of this study indicate that the Net Working Capital variable has a negative effect on Cash Holding, Leverage has a positive effect on Cash Holding, Capital Expenditure has a negative effect on Cash Holding, Cash Flow has a positive effect on Cash Holding, Total Asset has a negative effect on Cash Holding. And overall in the perspective of Islamic law that Net Working Capital, Leverage, Capital Expenditure, Cash Flow, Total Assets for Cash Holding have complied with Islamic law as a whole in every supporting variable as stated in the Al-Quran and Hadith.

Keywords : Net Working Capital, Leverage, Capital Expenditure, Cash Flow, Total Asset, Cash Holding.