

Abstrak

Claudia Fransiskan. Pengaruh Gender terhadap Corporate Cash Holding pada Perusahaan Non Finansial yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2012-2014. Fakultas Ekonomi Universitas Negeri Jakarta. 2016.

Tujuan dari penelitian ini adalah untuk menguji pengaruh gender terhadap corporate cash holding pada perusahaan non finansial yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2014. Dengan menggunakan metode purpose sampling diperoleh sampel sejumlah 136 perusahaan selama 3 tahun. Pengujian Berdasarkan metode analisis regresi linier berganda yang meregresikan variabel terikat yaitu cash holding dan variabel bebas yaitu gender dengan seluruh variabel kontrol diantaranya cash flow, cash flow variability, cash conversion cycle, liquidity, leverage, net working capital, sales growth, dan firm size menunjukkan bahwa gender dan cash conversion cycle berpengaruh negatif dan signifikan terhadap cash holding dan untuk net working capital memiliki pengaruh yang positif. Sedangkan untuk variabel lainnya tidak ditemukan pengaruh yang signifikan terhadap cash holding.

Kata kunci: cash holding, gender, cash flow, cash flow variability, cash conversion cycle, liquidity, leverage, net working capital, sales growth, firm size

Abstract

Claudia Fransiskan. The Effect of Gender on Corporate Cash Holding of Non-financial Company Listed in Indonesia Stock Exchange in the Period 2012-2014. Faculty of Economics State University of Jakarta. 2016.

The purpose of this study is to examine the effect of gender on corporate cash holding of non-financial company listed in Indonesia Stock Exchange from 2012 until 2014. By using purpose sampling method was selected sample of 136 over three years. Based on multiple linear regression analysis of regressing dependent variable that is cash holding and independent variable that is gender with all of control variable including cash flow, cash flow variability, cash conversion cycle, liquidity, leverage, net working capital, sales growth, and firm size showed that gender and cash conversion cycle were negatively significant on cash holding and net working capital have positive effect. While, the other variable have no significant effect on cash holding.

Keyword: cash holding, gender, cash flow, cash flow variability, cash conversion cycle, liquidity, leverage, net working capital, sales growth, firm size