

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *growth opportunity*, *net working capital*, *leverage*, dan *firm size* terhadap *cash holding* perusahaan. Data yang digunakan dalam penelitian ini adalah data sekunder. Penelitian ini dilakukan pada perusahaan sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2023 sebanyak 64 perusahaan yang diperoleh secara *purposive sampling*. Teknik analisis data yang digunakan pada penelitian ini adalah analisis statistik deskriptif, analisis regresi linear berganda, uji asumsi klasik, dan uji hipotesis. Pengolahan data menggunakan software IBM SPSS Statistics 26 untuk menguji *growth opportunity*, *net working capital*, *leverage*, dan *firm size* terhadap *cash holding*. Hasil penelitian ini menunjukkan bahwa *growth opportunity* tidak berpengaruh terhadap *cash holding*, *net working capital* berpengaruh terhadap *cash holding*, *leverage* tidak berpengaruh terhadap *cash holding*, dan *firm size* berpengaruh terhadap *cash holding*.

Kata kunci: *Growth Opportunity, Net Working Capital, Leverage, Firm Size, Cash Holding*

ABSTRACT

This study aims to examine the effect of growth opportunity, net working capital, leverage, and firm size on company cash holding. The data used in this study are secondary data. This study was conducted on food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2023 period, totaling 64 companies obtained by purposive sampling. The data analysis techniques used in this study are descriptive statistical analysis, multiple linear regression analysis, classical assumption testing, and hypothesis testing. Data processing uses IBM SPSS Statistics 26 software to test growth opportunity, net working capital, leverage, and firm size on cash holding. The results of this study indicate that growth opportunity has no effect on cash holding, net working capital has an effect on cash holding, leverage has no effect on cash holding, and firm size has an effect on cash holding.

Keywords: *Growth Opportunity, Net Working Capital, Leverage, Firm Size, Cash Holding*