

ABSTRAK

Penelitian ini bertujuan untuk menguji dan memperoleh bukti empiris mengenai pengaruh *growth opportunity*, *firm size* dan *net working capital* terhadap *cash holding*. Penelitian ini menggunakan metode kuantitatif dengan memanfaatkan data sekunder berupa laporan keuangan perusahaan sektor properti dan real estat yang terdaftar di BEI periode 2021–2024. Dari populasi perusahaan sektor properti dan real estat yang terdaftar di BEI, diperoleh sampel sebanyak 296 data observasi yang berasal dari 74 perusahaan. Teknik analisis data yang digunakan adalah analisis regresi linear berganda dengan bantuan perangkat lunak IBM Statistical Product and Service Solution (SPSS) versi 26. Hasil penelitian menunjukkan bahwa variabel *growth opportunity*, *firm size* dan *net working capital* berpengaruh terhadap *cash holding*.

Kata kunci: *growth opportunity*, *firm size*, *net working capital*, *cash holding*.

ABSTRACT

This study aims to examine and obtain empirical evidence regarding the effect of growth opportunity, firm size, and net working capital on cash holding. This research employs a quantitative method using secondary data in the form of financial statements of property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2024 period. From the population of property and real estate sector companies listed on the IDX, a sample of 296 observation data was obtained from 74 companies. The data analysis technique used is multiple linear regression analysis with the assistance of IBM Statistical Product and Service Solution (SPSS) version 26. The results indicate that the variables growth opportunity, firm size, and net working capital have an effect on cash holding.

Keywords: *growth opportunity, firm size, net working capital, cash holding*