



UNIVERSITAS ANDALAS

ACCOUNTING DEPARTMENT

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THESIS

**Financial Determinants of Corporate Cash Holdings: Evidence From Properties And
Real Estate Companies Listed In Indonesia Stock Exchange 2017-2020**

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**Financial Determinants of Corporate Cash Holdings Evidence from Manufacture
Company Listed in Indonesia Stock Exchange 2017-2020**

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ABSTRACT

This study aims to identify the determinants of cash holding in property and real estate sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period. The chosen determinants are financial factors in the form of leverage, profitability, liquidity, firm size and opportunity growth. This study uses 45 samples of property and real estate sector companies using purposive sampling method in selecting samples. By applying multiple regression, the results of the study found that the variables of leverage, profitability, liquidity and growth opportunity are important determinants of cash holding because the t-test is significant at the 1% level with a positive effect, while firm size is not proven to affect cash holding.

Keyword: Cash holdings determinants, multiple regression and properties & real estate sector companies.

