

## ABSTRAK

YUFADILLA, 14101155110177, Jurusan Akuntansi, Tahun 2018, Pengaruh Kualitas Akrua, *Leverage*, dan *Investment Opportunity Set* terhadap *Cash Holding* di bawah bimbingan Bapak Dr. H. Elfiswandi, S.E., M.M., Ak., CA dan Bapak Vicky Brama Kumbara, S.E., B.BA. Hons., M.M. Penelitian ini bertujuan untuk mengetahui Pengaruh Kualitas Akrua, *Leverage*, dan *Investment Opportunity Set* terhadap *Cash Holding*. Metode analisis yang digunakan adalah analisis model panel dengan level signifikansi 5% (0,05) dan Uji Koefisien Determinasi ( $R^2$ ). Dari hasil penelitian ditemukan bahwa: 1) Terdapat pengaruh dan signifikan variabel Kualitas Akrua terhadap *cash holding*. Dimana dapat diketahui bahwa kualitas akrua memiliki nilai  $0,0138 < 0,05$  dimana koefisien ( $\beta$ ) sebesar 0,000245. 2) Terdapat pengaruh dan signifikan variabel *leverage* terhadap *cash holding*. Dimana dapat diketahui bahwa *leverage* memiliki nilai  $0,0000 < 0,05$  dimana koefisien ( $\beta$ ) sebesar -0,19079. 3) Terdapat pengaruh dan signifikan variabel *investment opportunity set* terhadap *cash holding*. Dimana dapat diketahui bahwa variabel *investment opportunity set* memiliki nilai sig  $0,0000 < 0,05$ , dimana koefisien ( $\beta$ ) sebesar 0,163659.

Akhirnya penulis menyarankan kepada perusahaan khususnya bagi pihak manajemen perusahaan, hasil penelitian ini diharapkan menjadi bahan pertimbangan dalam memberikan informasi yang baik bagi investor.

**Kata kunci :** **Kualitas Akrua, *Leverage*, *Investment Opportunity Set*, *Cash Holding***

## **ABSTRACT**

*YUFADILLA, 14101155110177, Department of Accounting, Year 2018, Influence of Accrual Quality, Leverage, and Investment Opportunity Set to Cash Holding under the guidance of Mr. H. Elfiswandi, S.E., M.M., Ak., CA and Mr Vicky Brama Kumbara, S.E., B.BA. Hons., M.M.. This study aims to determine the effect of Accrual Quality, Leverage, and Investment Opportunity Set against Cash Holding. The analysis method used is panel model analysis with 5% significance level (0,05) and Coefficient of Determination Test (R2). From result of research found that: 1) There is influence and significant variable of Accrual Quality to cash holding. Where it can be seen that the accrual quality has a value of 0.0138 < 0.05 where the coefficient ( $\beta$ ) of 0.000245. 2) There is influence and significant variable of leverage to cash holding. Where it can be seen that leverage has value 0,0000 < 0.05 where coefficient ( $\beta$ ) equal to -0,19079. 3) There is significant and significant investment opportunity set variable to cash holding. Where it can be seen that investment opportunity set variable has value sig 0,0000 < 0.05, where coefficient ( $\beta$ ) equal to 0,163659.*

*Finally, the authors suggest to the company, especially for the management company, the results of this study is expected to be a material consideration in providing good information for investors.*

***Keywords: Accrual Quality, Leverage, Investment Opportunity Set, Cash Holding***