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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

THE INFLUENCE OF CAPITAL EXPENDITURE, FINANCIAL CONSTRAINT AND GENDER DIVERSITY ON CASH HOLDINGS: EVIDENCE FROM INSURANCE COMPANIES LISTED ON IDX

ABSTRACT

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This research is primarily aimed in indentifying the effect of capital expenditure, financial constraint and gender diversity on cash holding of insurance companies listed on IDX for period 2012 to 2017. Out of 15 insurance companies, 9 companies were selected as sample of this research using the purposive sampling technique. Generalized Least Square (GLS) was applied to test the hypotheses in this research. This research empirically found that the financial constraint and gender diversity have significant effect on cash holding. While, the capital expenditture revealed negative effect on cash holding.

Keywords: Cash Holding, Capital Expenditure, Financial Constraint, Gender Diversity, Generalized Least Square

ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi pengaruh pengeluaran modal, financial constraint dan gender diveristy terhadap cash holding pada perusahaan asuransi yang terdaftar di BEI untuk periode 2012 hingga 2017. Dari 15 perusahaan asuransi, 9 perusahaan dipilih sebagai sampel pada penelitian ini dengan menggunakan teknik purposive. Generalized Least Square (GLS) digunakan untuk menguji hipotesis dalam penelitian ini. Penelitian ini secara empiris menemukan bahwa financial constraint dan gender diversity memiliki pengaruh signifikan terhadap cash holding. Sedangkan pengeluaran modal memiliki pengaruh negatif terhadap cash holding.

Kata Kunci: Cash Holding, Pengeluaran Modal, Financial Constraint, Gender Diversity, Generalized Least Square