

ABSTRACT

This study aimed to examine the effect of leverage and cash flow to the cash holding in the manufacturing companies have been listed on the Indonesia Stock Exchange period 2013-2015. Factors suspected to affect the cash holding in this study, namely leverage and cash flow. Sample selection technique used is purposive sampling so that the number of samples obtained as many as 87. The results of this study indicate that the cash flow positive effect on cash holdings while leverage a negative effect on cash holding.

Keywords: Leverage, Cash Flow and Cash Holdings