
The effect of corporate governance and accruals quality on the corporate cash holdings: study on the manufacturing companies in Indonesian Stock Exchange

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Abstract

This study objective was to examine the effect of corporate governance and the accruals quality on the corporate cash holdings. The research was conducted at manufacturing companies listed on the Indonesian Stock Exchange from 2009 to 2010. The study populations are all of manufacturing companies listed on the Indonesian Stock Exchange. The study samples are 143 companies taken using the purposive sampling method. The study hypothesis was tested using multiple linear regressions. The analysis results showed that: corporate governance positively affects corporate cash holdings; the accruals quality negatively affects corporate cash holdings.

Keywords: Corporate governance, accruals quality, cash holdings, manufacturing company.

JEL Classification: G34, M40

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