

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan mengetahui pengaruh dari ukuran perusahaan, struktur modal dan tanggung jawab sosial perusahaan terhadap kinerja keuangan. Ukuran perusahaan diukur dengan *Logaritma Natural* (Ln) total asset, struktur modal diukur dengan *Debt to Equity Ratio*, tanggung jawab perusahaan diukur dengan perhitungan indeks perusahaan *Corporate Social Responsibility* (CSR) dan Kinerja Keuangan diukur dengan *Return On Assets* (ROA).

Sampel penelitian ini menggunakan perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode penelitian 3 tahun yaitu 2018-2020. Teknik pengambilan sampel menggunakan metode *purposive sampling* dengan tujuan untuk memperoleh sampel yang sesuai. Berdasarkan kriteria yang sudah ditentukan diperoleh 57 perusahaan. Teknik analisis yang digunakan untuk menguji hipotesis adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan (SIZE) berpengaruh positif terhadap kinerja keuangan, struktur modal (DER) berpengaruh negatif terhadap kinerja keuangan dan tanggung jawab sosial (CSR) berpengaruh negatif terhadap kinerja keuangan.

**Kata Kunci:** ukuran perusahaan, struktur modal, tanggung jawab sosial perusahaan, kinerja keuangan

## **ABSTRACT**

*This research aimed to analyze and find out the effect of firm size, capital structure, and company's social responsibility on financial performance. Furthermore, the firm size was measured by Logaritma Natural (Ln) total asset, the capital structure measured by Debt to Equity Ratio, company's responsibility measured by the company's index calculation of Corporate Social Responsibility (CSR), and the financial performance measured with Return On Assets (ROA).*

*The research sample used in the food and beverages company sub-sector listed on The Indonesia Stock Exchange (IDX) with the research three years observation in the 2018-2020 period. Moreover, the research sample collection technique used a purposive sampling method to obtain a determined sample. Based on research criteria it was obtained by 57 companies. On the other hand, the research analysis technique used multiple linear regression analysis.*

*The research result concluded that firm size (SIZE) had a positive effect on financial performance, capital structure (DER) had a negative effect on financial performance and social responsibility (CSR) had a negative effect on the financial performance.*

**Keywords:** *Firm Size, Capital Structure, Company's Social Responsibility, Financial Performance.*



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