

ABSTRAK

Penelitian ini dilakukan untuk mengetahui dan menguji pengaruh struktur modal dan ukuran perusahaan terhadap kinerja keuangan pada perusahaan yang bergerak di bidang manufaktur pada Bursa Efek Indonesia (BEI).

Jenis penelitian adalah penelitian kuantitatif. Populasi penelitian sebanyak 68 perusahaan yang bergerak di bidang manufaktur pada Bursa Efek Indonesia (BEI) tahun 2016-2020. Pengambilan sampel penelitian menggunakan metode purposive sampling, 68 perusahaan yang memenuhi kriteria, periode sampel pengamatan yang digunakan 5 tahun, maka sampel yang digunakan dalam penelitian ini yaitu 340 data pengamatan. Menggunakan metode analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa pengaruh struktur modal yang diprosikan oleh variabel DER (Debt to Equity Rasio) berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan, Ukuran perusahaan yang diprosikan oleh variabel Size independen berpengaruh terhadap kinerja keuangan perusahaan.

Kata Kunci: *Struktur Modal, Ukuran Perusahaan, dan Kinerja Keuangan.*



ABSTRACT

This research aimed to find out and examine the effect of capital structure and firm size on the financial performance of manufacturing companies that were listed on the Indonesia Stock Exchange (IDX).

The study was quantitative. Furthermore, the population was 68 manufacturing companies listed on Indonesia Stock Exchange (IDX) from 2016-up to 2020. The data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 68 companies that fulfilled as the sample during 5 years of observation. Therefore, the total sample was 340 data of samples. Moreover, the data analysis technique used multiple linear regression.

The result showed that capital structure which was referred to as DER (Debt to Equity Ratio) had a significantly positive effect on manufacturing companies' financial performance that was listed on IDX. In addition, a firm size referred to independent Size, affected manufacturing companies' financial performance that was listed on IDX.

Keywords: *Capital Structure, Firm Size, Financial Performance*

