

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, *leverage*, dan struktur modal terhadap kinerja keuangan. Ukuran perusahaan diproksikan dengan *Logaritma Natural* (Ln) total asset, *leverage* diproksikan dengan *Debt to Equity Ratio* (DER), struktur modal diproksikan dengan *Long Term Debt to Equity Ratio* (LDER), dan kinerja keuangan diproksikan dengan *Return On Assets* (ROA).

Jenis penelitian yang digunakan penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini adalah perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2021. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* yang menggunakan data sekunder dan diperoleh 68 data dari 17 perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2021 yang telah memenuhi kriteria-kriteria yang ditetapkan. Teknik analisis yang digunakan dalam penelitian ini yaitu analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan berpengaruh positif tidak signifikan terhadap kinerja keuangan, *leverage* berpengaruh positif signifikan terhadap kinerja keuangan, dan struktur modal berpengaruh negatif signifikan terhadap kinerja keuangan.

Kata Kunci: Ukuran Perusahaan, *Leverage*, Struktur Modal, Kinerja keuangan

ABSTRACT

This research aimed to examine the effect of firm size, leverage, and capital structure on financial performance. The firm size was proxy with Logaritma Natural (Ln) total assets, leverage was proxy with Debt to Equity Ratio (DER), capital structure was proxy with Long Term Debt to Equity Ratio (LDER), and financial performance was proxy with Return On Assets (ROA).

The research was quantitative. Moreover, the population was Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) during 2018-2021. Furthermore, the data were secondary. The data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 68 samples from 17 Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) during 2018-2021. Additionally, the data analysis technique used multiple linear regressions.

The result showed that firm size had a positive but insignificant effect on financial performance. On the other hand, leverage had a positive and significant effect on financial performance. In contrast, capital structure had a negative but significant effect on financial performance.

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

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