

## ABSTRAK

Penelitian ini bertujuan untuk menguji; (1) Pengaruh *Leverage* terhadap Kinerja Keuangan, (2) Pengaruh *Firm Size* terhadap Kinerja Keuangan, (3) Pengaruh *Firm Age* terhadap Kinerja Keuangan, (4) Pengaruh *Sales Growth* terhadap Kinerja Keuangan, (5) Pengaruh *Board Size* terhadap Kinerja Keuangan, dan (6) Pengaruh *Audit Committee* terhadap Kinerja Keuangan.. Jenis penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan dalam penelitian ini adalah perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2021-2023. Dan sampel dalam penelitian ini diperoleh dengan metode *purposive sampling* untuk memilih 29 perusahaan yang memenuhi kriteria dan diperoleh 87 data analisis. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa; (1) *Leverage* berpengaruh negatif terhadap kinerja keuangan, (2) *Firm Size* berpengaruh negatif terhadap kinerja keuangan, (3) *Firm Age* berpengaruh positif terhadap kinerja keuangan, (4) *Sales Growth* berpengaruh negatif terhadap kinerja keuangan, (5) *Board Size* berpengaruh positif terhadap kinerja keuangan, dan (6) *Audit Committee* tidak berpengaruh terhadap kinerja keuangan

**Kata Kunci:** *Leverage, Firm Size, Firm Age, Sales Growth, Board Size, Audit Commite*, Kinerja Keuangan.

## **ABSTRACT**

*This research examines the effect of: (1) leverage on financial performance, (2) firm size on financial performance, (3) firm age on financial performance, (4) sales growth on financial performance, (5) board size on financial performance, and (6) audit committee on financial performance. The research applies quantitatively. Furthermore, the population consists of LQ45 companies listed on the Indonesia Stock Exchange (IDX) during 2021-2023. The data collection technique used purposive sampling. In line with that, 29 companies were taken as samples. Therefore, 87 data samples were analyzed. Additionally, the data analysis technique used multiple linear regression. The result indicates that: (1) leverage has a negative effect on financial performance, (2) firm size has a negative effect on financial performance, (3) firm age has a positive effect on financial performance, (4) sales growth has a negative effect on financial performance, (5) board size has a positive effect on financial performance, and (6) audit committee does not affect financial performance.*

**Keywords:** *leverage, firm size, firm age, sales growth, board size, audit committee, and financial performance.*