

“ANALISIS PENGARUH UKURAN PERUSAHAAN, LEVERAGE, ASSETS GROWTH TERHADAP KINERJA KEUANGAN PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2020-2022”

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ABSTRAK

Penulisan skripsi pada penelitian bertujuan untuk menganalisis adanya pengaruh ukuran perusahaan, *leverage*, *assets growth* terhadap kinerja keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2020 – 2022. Peneliti menggunakan metode kuantitatif deskriptif dengan jenis data yang digunakan adalah data sekunder bersumber dari annual report perusahaan manufaktur periode 2020 – 2022. Data didapatkan dari Website Bursa Efek Indonesia. Teknik pengambilan sampel menggunakan *purposive sampling* dan sampel yang diperoleh sebanyak 157 perusahaan dengan lama periode 3 tahun yang menjadi 471 data. Teknik analisis data menggunakan regresi data panel dengan bantuan *software Eviews 12*. Hasil dari penelitian secara simultan menunjukkan bahwa semua variabel ukuran perusahaan, *leverage*, dan *assets growth* berpengaruh secara signifikan terhadap kinerja keuangan. Hasil dari penelitian secara parsial yaitu variabel ukuran perusahaan berpengaruh signifikan terhadap kinerja keuangan (ROE), variabel *leverage* (DER) berpengaruh signifikan terhadap kinerja keuangan (ROE), serta variabel *assets growth* berpengaruh signifikan terhadap kinerja keuangan (ROE).

Kata Kunci: Ukuran Perusahaan, *Leverage*, *Assets Growth*, Kinerja Keuangan

**“ANALYSIS OF THE EFFECT OF COMPANY SIZE,
LEVERAGE, ASSETS GROWTH ON THE FINANCIAL
PERFORMANCE OF MANUFACTURING COMPANIES LISTED
ON THE IDX IN 2020-2022”**

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ABSTRACT

Writing a thesis in this study aims to analyze the effect of company size, leverage, asset growth on the financial performance of manufacturing companies listed on the Indonesia Stock Exchange in 2020 – 2022. Researchers use a descriptive quantitative method with the type of data used is secondary data sourced from the company's annual report manufacturing period 2020 – 2022. Data obtained from the Indonesia Stock Exchange Website. The sampling technique used purposive sampling and the samples obtained were 157 companies with a period of 3 years which became 471 data. The data analysis technique uses panel data regression with the help of Eviews 12 software. The results of the simultaneous research show that all variables of company size, leverage, and asset growth have a significant effect on financial performance. The results of the partial research are that the firm size variable has a significant effect on financial performance (ROE), the leverage variable (DER) has a significant effect on financial performance (ROE), and the assets growth variable has a significant effect on financial performance (ROE).

Keywords: *Company Size, Leverage, Assets Growth, Financial Performance*