ABSTRACT

Tittle : The Influence of Capital Structure, Managerial Ownership and Company Size on Company Financial Performance (Empirical Study of Food and Beverage Sub-Sector Manufacturing Companies Lited on The Indonesia Stock Exchange 2015-2019 Periode) Name : Delima Ramdani : Accounting

Majoring

This study aims to determine the effect of capital structure, managerial ownership and company size on the financial performance of manufacturing companies in the food and beverage sub-sector. Capital structure is proxied by using DER (Debt to Equity Ratio). Managerial ownership is measured by the proportion of share ownership owned by managerial managers, directors and commissioners during a period. Company size is measured by the total sales generated by the company. The company's financial performance is proxied by using ROA (Return on Asset). This study uses a sample of 95 food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2015-2019 period as many as 95 financial statement data or 19 companies. The sampling method uses nonprobability sampling method with saturated sampling technique (census). The type of data used is secondary data sourced from the company's annual report for the 2015-2019 period in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX). The analytical method used is multiple linear regression analysis method. The results of this study indicate that simultaneously the capital structure, managerial ownership and company size have a significant effect on financial performance in the food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2015-2019 period. Partially capital structure has a negative and significant effect on financial performance, while managerial ownership and company size partially do not have a significant effect on financial performance in food and beverage subsector manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2015-2019 period.

Keywords: Capital Structure, Managerial Ownership, Company Size and Financial Performance.

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