ABSTRACT

***THE INFLUENCE OF SALES GROWTH, LEVERAGE
AND COMPANY SIZE ON COMPANY FINANCIAL PERFORMANCE***
***(Survey of Food and Beverage Subsector Companies The Indonesia Stock
Exchange for the 2017-2022 Period)***

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This research aims to find out the sales growth, leverage, company size and company financial performance of food and beverage subsector companies The Indonesia Stock Exchange for the 2017-2022 Period. In addition, this research aims to find out how sales growth, leverage and company size partially and jointly influence the financial performance of food and beverage subsector companies the Indonesia Stock Exchange in 2017-2022. The research method used is a quantitative research method using a descriptive approach. Meanwhile, the sampling technique uses a purposive sampling method. The data collection technique used was obtained from secondary data obtained through literature review and other relevant parties. The analysis tool uses panel data regression. The research results show that: (1) sales growth partially has a positive effect on company financial performance; (2) leverage partially has a negative effect on company financial performance; (3) company size partially has a negative effect on company financial performance, and; (4) sales growth, leverage and company size together have a significant effect on company financial performance.

Keywords: *Sales Growth, Leverage, Company Size and Company Financial Performance*

ABSTRAK

PENGARUH *SALES GROWTH*, *LEVERAGE*
DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN
PERUSAHAAN
(Survei Pada Perusahaan Sub Sektor *Food and Beverage* Bursa Efek
Indonesia Periode 2017-2022)

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Penelitian ini bertujuan untuk mengetahui *Sales Growth, Leverage,* Ukuran Perusahaan dan Kinerja Keuangan Perusahaan Sub Sektor *Food and Beverage* Bursa Efek Indonesia Periode 2017-2022. Selain itu, penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *Sales Growth, Leverage,* Ukuran Perusahaan dan Kinerja Keuangan Perusahaan secara parsial dan bersama-sama terhadap Perusahaan Sub Sektor *Food and Beverage* Bursa Efek Indonesia Periode 2017-2022. Metode penelitian yang yang digunakan adalah metode penelitian kuantitatif melalui pendekatan deskripstif. Sedangkan tehnik penarikan sampel menggunakan metode *purposive sampling*. Tehnik pengumpulan data yang digunakan diperoleh dari data sekunder yang didapat melalaui kajian pustaka dan pihak lain yang relevan. Alat analisis menggunakan regresi data panel. Hasil penelitian menunjukan bahwa: (1) *Sales Growth* secara parsial berpengaruh positif terhadap kinerja keuangan perusahaan; (2) *Leverage* secara parsial berpengaruh negatif terhadap kinerja keuangan perusahaan; (3) Ukuran Perusahaan secara parsial berpengaruh positif terhadap kinerja keuangan perusahaan, dan; (4) *Sales Growth, Leverage* dan Ukuran Perusahaan secara bersama-sama berpengaruh siginifikan terhadap kinerja keuangan perusahaan.

Kata kunci: *Sales Growth, Leverage,* Ukuran Perusahaan, dan Kinerja Keuangan Perusahaan