

ABSTRAK

PENGARUH STRUKTUR MODAL, LIKUIDITAS, UKURAN PERUSAHAAN DAN UMUR PERUSAHAAN TERHADAP KINERJA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN(2022-2024)

Rolasni Roha Purba(223304010177)

Program Studi Akuntansi

Fakultas Ekonomi Universitas Prima Indonesia

Riset ini bermaksud menganalisis dampak variabel keuangan terhadap emiten makanan-minuman di BEI periode 2022-2024, baik secara individu maupun kolektif. Penelitian tersebut dilandasi oleh krusialnya performa korporasi sebagai parameter keberhasilan bisnis serta minat pemodal, ditambah dengan eksistensi diskrepansi temuan riset sebelumnya terkait elemen yang memengaruhi kinerja tersebut. Studi ini menerapkan metode kuantitatif memakai metode deskripsi serta pembuktian. Pemilihan subjek penelitian diseleksi lewat kriteria tertentu dari daftar industri manufaktur di bursa. Informasi yang dianalisis mencakup rasio modal, likuiditas, serta profil skala dan usia perusahaan. Hasil penelitian diproyeksikan mampu memaparkan apakah variabel-variabel tersebut mempunyai dampak nyata baik secara mandiri ataupun serentak terhadap capaian perusahaan. Subjek penelitian ini melibatkan tiga puluh enam emiten manufaktur bidang pangan di BEI sepanjang 2022 hingga 2024 dengan memanfaatkan perangkat lunak statistik SPSS. Temuan akhir menunjukkan bahwa rasio modal tidak berdampak berarti bagi performa emiten manufaktur di bursa. Sebaliknya, likuiditas memberikan kontribusi nyata bagi hasil usaha perusahaan manufaktur di BEI. Skala korporasi juga memengaruhi secara signifikan capaian kerja industri manufaktur yang melantai di bursa. Terakhir, usia perusahaan terbukti mempunyai dampak krusial terhadap performa bisnis perusahaan manufaktur di BEI.

Kata kunci : *Struktur modal, Likuiditas, Ukuran perusahaan, Umur perusahaan, Kinerja perusahaan*

ABSTRACT

THE EFFECT OF CAPITAL STRUCTURE, LIQUIDITY, COMPANY SIZE, AND COMPANY AGE ON THE PERFORMANCE OF MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (2022–2024)

Rolasni Roha Purba (223304010177)

Accounting Study Program
Faculty of Economics, Universitas Prima Indonesia

This study aims to analyze the effect of financial variables on food and beverage manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period, both partially and simultaneously. The research is based on the importance of corporate performance as an indicator of business success and investor interest, as well as inconsistencies in previous research findings regarding factors influencing company performance. This study applies a quantitative method using descriptive and verification approaches. The research sample was selected through specific criteria from manufacturing companies listed on the stock exchange. The analyzed data include capital structure ratios, liquidity, company size, and company age. The results of this study are expected to explain whether these variables have a significant effect, either individually or collectively, on company performance. The subjects of this research consisted of thirty-six manufacturing companies in the food and beverage sector listed on the IDX from 2022 to 2024 using SPSS statistical software. The findings indicate that capital structure does not have a significant effect on the performance of manufacturing companies listed on the stock exchange. On the other hand, liquidity has a significant effect on the performance of manufacturing companies on the IDX. Company size also significantly influences the performance of manufacturing companies listed on the stock exchange. Finally, company age is proven to have a significant effect on the business performance of manufacturing companies on the IDX.

Keywords: *Capital Structure, Liquidity, Company Size, Company Age, Company Performance*