

**SKRIPSI**

**PENGARUH *FINANCIAL LEVERAGE*, UKURAN  
PERUSAHAAN, DAN LIKUIDITAS TERHADAP  
KINERJA KEUANGAN PADA PERUSAHAAN  
MANUFAKTUR YANG TERDAFTAR DI BURSA  
EFEK INDONESIA PERIODE 2017-2019**



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**PENGARUH *FINANCIAL LEVERAGE*, UKURAN PERUSAHAAN, DAN  
LIKUIDITAS TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN  
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**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris mengenai pengaruh *financial leverage*, ukuran perusahaan, dan likuiditas terhadap kinerja keuangan. Penelitian ini dilakukan dengan menggunakan metode *purposive sampling* dengan jumlah sampel sebanyak 183 data dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dengan periode pengamatan selama 3 tahun yaitu 2017-2019. Penelitian ini dilakukan menggunakan data sekunder yang diperoleh dari laporan keuangan yang terdapat dalam *website* [www.idx.com](http://www.idx.com). Hasil yang diperoleh dari penelitian menyimpulkan bahwa variabel *financial leverage* memiliki pengaruh negatif dan signifikan terhadap kinerja keuangan, sedangkan variabel ukuran perusahaan dan likuiditas memiliki pengaruh positif dan signifikan terhadap kinerja keuangan.

Kata Kunci: *Financial Leverage*, Ukuran Perusahaan, Likuiditas, Kinerja Keuangan

***ABSTRACT***

*The purpose of this study was to analyze and obtain empirical evidence regarding the effects of financial leverage, firm size, and liquidity on financial performance. This research was conducted using a purposive sampling method with a total sample of 183 data from manufacturing companies listed on the Indonesia Stock Exchange with an observation period of 3 years, 2017–2019. This research was conducted using secondary data obtained from the financial statements contained on the website [www.idx.com](http://www.idx.com). The results obtained from the study concluded that the financial leverage variable has a negative and significant effect on financial performance, while the firm size and liquidity variables have a positive and significant effect on financial performance.*

**Keywords:** *Financial Leverage, Company Size, Liquidity, Financial Performance*

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