

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk memperoleh bukti empiris mengenai pengaruh *ukuran perusahaan, kepemilikan manajerial, current ratio dan struktur modal* terhadap kinerja keuangan perusahaan. Populasi dalam sampel penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2014-2016. Dengan teknik *purposive sampling*. Berdasarkan hasil sampel yang diperoleh sebanyak 39 perusahaan penelitian dilakukan selama 3 tahun sehingga jumlah observasi menjadi 117. Kemudian teknik analisis data menggunakan regresi linier berganda dengan program SPSS.

Hasil penelitian membuktikan bahwa Ukuran Perusahaan berpengaruh positif signifikan terhadap kinerja keuangan. Kepemilikan Manajerial berpengaruh positif tidak signifikan terhadap kinerja keuangan. *Current Ratio* berpengaruh positif signifikan terhadap kinerja keuangan perusahaan. Struktur Modal (DAR) *Debt To Asset Ratio* berpengaruh positif signifikan terhadap kinerja keuangan. Sedangkan Struktur Modal *Debt To Equity Ratio (DER)* berpengaruh positif tidak signifikan terhadap kinerja keuangan.

Kata Kunci: Ukuran Perusahaan, Kepemilikan Manajerial, *Current Ratio*, Struktur Modal.

ABSTRAK

This research was conducted with the aim of obtaining empirical evidence regarding the effect of company size, managerial ownership, current ratio and capital structure on the company's financial performance. The population in the study sample were manufacturing companies listed on the Indonesia Stock Exchange in 2014-2016. With purposive sampling technique. Based on the sample results obtained as many as 39 research companies carried out for 3 years so that the number of observations became 117. Then the data analysis techniques used multiple linear regression with the SPSS program.

The results of the study prove that Company Size has a significant positive effect on financial performance. Managerial ownership has no significant positive effect on financial performance. Current Ratio has a significant positive effect on the company's financial performance. Capital Structure (DAR) Debt To Asset Ratio has a significant positive effect on financial performance. While the Capital Structure of Debt To Equity Ratio (DER) has no significant positive effect on financial performance.

Keywords: Company Size, Managerial Ownership, Current Ratio,
Capital Structure.