

ABSTRAK

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Pengaruh *Good Corporate Governance*, Ukuran Perusahaan, Struktur Modal dan *Leverage* Terhadap Kinerja Keuangan Serta Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Sub Sektor Makanan dan Minuman di BEI periode 2015-2020).

111 halaman + xv halaman + 10 tabel + 3 gambar + 1 lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance*, Ukuran Perusahaan, Struktur Modal dan *Leverage* terhadap Kinerja Keuangan baik secara parsial maupun secara simultan. Penelitian ini menggunakan metode kuantitatif dan data sekunder pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2015-2020, jumlah sampel yang digunakan sebanyak 11 perusahaan melalui metode *purposive sampling*. Metode analisis yang digunakan adalah teknik analisis regresi data panel dengan tingkat signifikan 5%. Hasil yang diperoleh dalam penelitian ini menunjukkan bahwa secara simultan variabel *good corporate governance*, ukuran perusahaan, struktur modal dan *leverage* berpengaruh signifikan terhadap kinerja keuangan. Selanjutnya secara parsial menyatakan bahwa ukuran perusahaan, struktur modal secara parsial berpengaruh negatif dan signifikan terhadap kinerja keuangan, *leverage* secara parsial berpengaruh positif dan signifikan terhadap kinerja keuangan sedangkan *good corporate governance* tidak memiliki pengaruh terhadap kinerja keuangan. Menurut perspektif Islam bahwa pengaruh *good corporate governance*, ukuran perusahaan, struktur modal dan *leverage* terhadap kinerja keuangan telah sesuai dengan prinsip-prinsip Islam dalam sistem kerjasamanya menggunakan sistem *syirkah*.

Kata kunci : Good Corporate Governance, Ukuran Perusahaan, Struktur Modal, Leverage, Kinerja Keuangan.

ABSTRACT

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The Influence of Good Corporate Governance, Company Size, Capital Structure and Leverage on Financial Performance and Its Review from an Islamic Perspective (Study on Manufacturing Companies in the Consumer Goods Industry Sector in the Food and Beverage Sub-Sector on the Indonesian Stock Exchange Period 2015-2020).

111 pages + xv pages + 10 tables + 3 pictures and 1 attachments

Abstract Description

This study aims to determine the effect of Good Corporate Governance, Company Size, Capital Structure and Leverage on Financial Performance either partially or simultaneously. This study uses quantitative methods and secondary data on food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2020 period, the number of samples used is 11 companies through purposive sampling method. The analytical method used is panel data regression analysis technique with a significant level of 5%. The results obtained in this study indicate that the variables of good corporate governance, firm size, capital structure and leverage simultaneously have a significant effect on financial performance. Furthermore, partially stated that company size, capital structure partially negative and significant effect on financial performance, leverage partially positive and significant effect on financial performance while good corporate governance has no effect on financial performance. According to the Islamic perspective, the influence of good corporate governance, firm size, capital structure and leverage on financial performance is in accordance with Islamic principles in the cooperation system using the syirkah system.

Keywords: *Good Corporate Governance, Company Size, Capital Structure, Leverage, Financial Performance.*