

ABSTRACT

The aim of this study was to analyze and describe the impact of Capital Structure, Firm Size, Tangibility, and Sales Growth on Firm Financial Performance with Good Corporate Governance as a Moderation Variable case in Primary Consumer Goods Sector Companies listed on Indonesian Stocks Exchange in 2016-2020.

This study, sampling was taken using a purposive sampling method through the criteria determined by the researcher. The researcher managed to get a sample of 30 companies in Primary Consumer Goods Sector Companies. The data analysis technique used is multiple linear regression analysis using IBM SPSS Statistics 26 Software.

The results of this study indicate that: (1) Capital Structure has a positive and significant influence on the Firm Financial Performance with t_{hitung} of 4,418 and a significance value of 0,000; (2) Firm Size has a Positive and Significant effect on Firm Financial Performance with t_{hitung} 2,722 and a significance value of 0,007; (3) Tangibility has a negative and significant effect on the Firm Financial Performance with t_{hitung} 3,324 and significant value of 0,001; (4) Sales Growth has a positive and significant impact on the Firm Financial Performance with t_{hitung} 3,552 with significance value of 0,001; (5) Good Corporate Governance significantly strengthens the positive impact of Capital Structure on Firm Financial Performance with t_{hitung} 2,237 with a significant value of 0,027; (6) Good Corporate Governance significantly not strengthens the positive impact of Firm Size on Firm Financial Performance with t_{hitung} 0,135 with a significance value of 0,893. The results of the simultaneous significance test obtained of F_{hitung} value of 28,211 with a significance value of 0,000. While the results of the determination coefficient test show the Adjusted R-Square value of 0,465. This value shows that Capital Structure, Firm Size, Tangibility, and Sales Growth affect the Firm Financial Performance with percentage of 46,5%. And the other factors that are not examined in this study affect Firm Financial Performance by a percentage 53,5%.

Keywords: Capital Structure, Firm Size, Tangibility, Sales Growth, Good Corporate Governance, Firm Financial Performance

