ABSTRACT

This study aims to examine the effect of long-term debt, age, growth, liquidity, size on the performance of good consumer industry companies listed on the Indonesia Stock Exchange. The ratio of Long-term Debt, age, growth, liquidity, and size as an independent variable then the dependent variable is company performance using Return On Equity (ROE).

This research used secondary data with population consists of 50 consumer good industry companies listed on the Indonesia Stock Exchange in the period of 2014-2018. The purposive sampling method used was used in selecting the research sample and 37 companies from consumer good industry sector . This research was conducted based on trade-off theory, capital structur theory, information and signaling asymmetry theory , and economics of scale theory multiple regression analysis.

The results of this research indicate that Growth, Liquidity, Size have a positive significant effect on Return on Equity (ROE). But, long-term debt has a negatif and not significant effect on Return on Equity (ROE), while age has a positive and not significant effect on Return on Equity (ROE).

Keywords : Firm Performance, Long Term Debt (LTD), Age, Growth, Liquidity , Size , Consumer Good Industry