

UNIVERSITAS INTERNASIONAL BATAM

*Bachelor Thesis
Management Study Program
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ANALYSIS OF EFFECT OF GROWTH, SIZE, AND TANGIBILITY TO FINANCIAL PERFORMANCE AND LEVERAGE AS A MEDIATING VARIABLE IN MANUFACTURING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE (BEI)

Abstract

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This study aims to determine the effect of growth, size and tangibility on the financial performance with leverage as a mediating variable. Independent variable used in this research is growth, size, and tangibility. Financial performance is measured by return on asset and leverage or debt asset ratio as a mediating variable.

Samples consist of 107 manufacturing companies listed on the Indonesia Stock Exchange in the period 2012-2016 that were selected using purposive sampling method. Financial statement were used in this research. Program application SPSS version 22 were used for testing. This test use multiple linear regression and classic assumption test before hypothesis testing.

The result of this research shows that growth, size, and tangibility have a significant effect on financial performance and leverage. This study also show that leverage has a mediating role for the relationship between growth, size, tangibility, and return on asset.

Keyword : *growth, size, tangibility, leverage, and financial performance*