

ABSTRACT

The company's financial performance is the result of a whole series of activities that determine its success. The company's financial performance reflects the company's ability to manage its resources, which results in an assessment of the company's level of efficiency and productivity. In addition, evaluating the company's financial performance also provides information on how far the progress the company has made.

This study aims to determine the effect of leverage, sales growth, and company size on company financial performance both simultaneously and partially. The population in this study are transportation and logistics sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022.

This study uses a quantitative method of secondary data type using the Eviews version 12 application to test the research hypothesis. The sample used in this study was 17 companies or 85 observation data using purposive sampling in transportation and logistics companies listed on the Indonesia Stock Exchange in 2018-2022. This research was analyzed using descriptive statistics and panel data regression.

The results of this study indicate that leverage, sales growth, and company size simultaneously affect the company's financial performance. In addition, leverage has a partial negative effect on the company's financial performance. This means that the higher the leverage of a company, the lower the company's financial performance will be. Meanwhile, sales growth and company size have no partial effect on the company's financial performance.

The contribution of this study is that leverage is negatively a determining factor in corporate financial performance in transportation and logistics sector companies. Recommendations for further research are to change the independent variables that have no effect on the company's financial performance with different measurements, periods, and research objects. This research suggestion is to improve the company's financial performance so that the company's scale is getting bigger and the performance of the company is of higher quality.

Keywords: *Company Financial Performance, Company size, Leverage, Sales Growth*