

DAFTAR PUSTAKA

Aden, A. S., & Idayati, F. (2023). Pengaruh Likuiditas, Profitabilitas, Leverage, Dan Aktivitas Terhadap Return Saham. *Jurnal Ilmu Dan Riset Akuntansi*, 9(2), 81–89.

<https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/5350/5378>

Almashhadani, H. A. (2022). *The beneficial of firm size , board size , ownership structure , and independence in developing markets ' firm performance : Evidence from Asia*. 11(7), 88–92. <https://doi.org/10.35629/8028-1107018892>

Amali, N. F., & Wibowo, P. A. (2023). Pengaruh Ukuran Perusahaan, Leverage, dan Kepemilikan Institusional terhadap Kinerja Keuangan. *Co-Value Jurnal Ekonomi Koperasi Dan Kewirausahaan*, 14(6), 795–805.

<https://doi.org/10.59188/covalue.v14i6.3884>

Aprianto, M. S., Norisanti, N., & Danial, R. D. M. (2024). PENGARUH FIRM SIZE, LEVERAGE DAN SALES GROWTH TERHADAP KINERJA KEUANGAN (Studi keuangan pada sektor property dan real estate yang terdaftar di bursa efek indonesia periode 2017-2021). *PERFORMANCE: Jurnal Bisnis & Akuntansi*, 14(2), 290–303.

<https://doi.org/10.24929/feb.v14i2.2701>

Chen, H. (2020). *The Impact of Financial Leverage on Firm Performance – Based on the Moderating Role of Operating Leverage*. 159(Febm), 464–473. https://www.researchgate.net/publication/347670441_The_Impact_of_Financial_Leverage_on_Firm_Performance_Based_on_the_Moderating_Role_of_Operating_Leverage

Dewi, H. dan S. (2019). PENGARUH CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER), DAN MARKET SHARE TERHADAP RETURN ON EQUITY (ROE) PADA PERUSAHAAN SEKTOR INDUSTRI YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2018- 2022 Herlina. *Jurnal Studia Akuntansi Dan Bisnis*, 7(1), 31–38.

<https://ejurnal.latansamashiro.ac.id/index.php/JSAB/article/view/1038>

Diroh, L. U. F., & Mochlasin, M. (2023). Islamic Corporate Social Responsibility, Leverage And Liquidity On Financial Performance Moderated By Company Size. *JAS (Jurnal Akuntansi Syariah)*, 7(1), 1–13. <https://doi.org/10.46367/jas.v7i1.898>

Estiasih, S. P., Suhardiyah, M., Suharyanto, S., Putra, A. C., & Widhayani, P. S. (2024). The Effects of Leverage, Firm Size, and Market Value on Financial Performance in Food and Beverage Manufacturing Firms. *Jurnal Aplikasi Manajemen*, 22(2), 414–425. <https://doi.org/10.21776/ub.jam.2024.022.02.09>

Fandina Isticha Noor, & Triyono. (2024). Pengaruh Capital Intensity, Leverage, Likuiditas, Tax To Book Ratio Dan Risiko Bisnis Terhadap Kinerja Keuangan. *Media Mahardhika*, 22(3), 522–534. <https://doi.org/10.29062/mahardhika.v22i3.955>

Ghozali, I. (2018). *IBM SPSS Edisi 9*. Badan Penerbit Universitas Diponegoro.

Grozdic, V., Maric, B., Radišić, M., Šebestová, J., & Lis, M. (2020). Capital investments and manufacturing firms' performance: Panel-data analysis. *Sustainability (Switzerland)*, 12(4), 1–18. <https://doi.org/10.3390/su12041689>

Gumilar, A., & Mulyana, A. E. (2022). Pengaruh Market Share Dan Total Assets Turnover Terhadap Return on Equity. *Jurnal Perbankan Dan Keuangan*, 3(1), 33–43. <http://jurnal.unsil.ac.id/index.php/banku>

Jessica, J., & Triyani, Y. (2022). Pengaruh Struktur Modal terhadap Kinerja Keuangan Perusahaan Asuransi yang Terdaftar di BEI. *Jurnal Akuntansi*, 11(2), 138–148. <https://doi.org/10.46806/ja.v11i2.891>

Kalash, İ., & Bilen, A. (2021). *The Role of Sales Growth in Determining the Effect of Operating Leverage on Financial Performance : The Case of Turkey **. 842340(91), 185–198. <https://doi.org/10.25095/mufad.842340>

Khansa Aulia Putri, & Aqamal Haq. (2024). Pengaruh Firm Size, Net Profit Margin

- (Npm), Struktur Modal Terhadap Kinerja Keuangan. *Jurnal Ekonomi Trisakti*, 4(2), 797–808. <https://doi.org/10.25105/v4i2.20953>
- Laksmanta, A. M. G., & Rachmawati, T. (2023). Pengaruh Good Corporate Governance, Sales Growth Dan Firm Size Terhadap Kinerja Keuangan. *Jurnal Ilmiah Manajemen, Bisnis Dan Kewirausahaan*, 3(2), 71–82. <https://doi.org/10.55606/jurimbik.v3i2.453>
- Lestari, P. (2020). Pengaruh Likuiditas, Der, Firm Size, Dan Asset Turnover Terhadap Kinerja Keuangan. *Jurnal Neraca: Jurnal Pendidikan Dan Ilmu Ekonomi Akuntansi*, 4(1), 1. <https://doi.org/10.31851/neraca.v4i1.3843>
- Luckyardi, S., Agustini, K., Nugraha, N., & Sari, M. (2021). the Impact of Dividend Policy and Capital Structure on Firm Value in Agricultural Sector. *Jurnal Ilmu Keuangan Dan Perbankan (JIKA)*, 11(1), 1–20. <https://doi.org/10.34010/jika.v11i1.5717>
- Manap, A., Vincia, P., Alfadrus, Y., Muthi, N., Ekonomi, F., Jayabaya, U., Tinggi Ilmu Ekonomi Muhammadiyah Samarinda, S., & Pulomas Selatan Kav, J. (2024). Financial Performance Evaluation in Property Companies Using the DuPont Method: Insights and Implications. *Daerah Khusus Ibukota Jakarta*, 3(1), 25–32. <https://plus62.isha.or.id/index.php/JEMBUT/article/view/243/196>
- Manullang, Y. (2024). *The Influence Of Financial Performance , Audit Quality , Earnings Management On Tax Avoidance With Capital Intensity As A Moderating Variable*. 12(28), 3835–3850. <https://jurnal.unived.ac.id/index.php/er/article/view/6470>
- Mardaningsih, D., Nurlaela, S., & Wijayanti, A. (2021). Pengaruh leverage, likuiditas, firm size dan sales growth terhadap kinerja keuangan pada perusahaan lq45. *Jurnal FEB UNMUL*, 17(1), 46–53. <https://doi.org/10.30872/jinv.v17i1.9133>

- Mayliana, I., & Damayanti, D. (2024). Leverage, Rasio Aktivitas Serta Pertumbuhan Perusahaan Yang Berdampak Pada Kinerja Keuangan. *Bisnis-Net Jurnal Ekonomi Dan Bisnis*, 7(1), 61–68. <https://doi.org/10.46576/bn.v7i1.4385>
- Ningsih, D. A., & Wuryani, E. (2021). Kepemilikan Institusional, Leverage Dan Ukuran Perusahaan Terhadap Kinerja Keuangan. *AKUNESA: Jurnal Akuntansi Unesa*, 9(2), 1–10. <https://journal.unesa.ac.id/index.php/akunesa>
- Nolanda Fernanda Kusoy, Paulina Van Rate, & Victoria N. Untu. (2023). Pengaruh Struktur kepemilikan, Market Share, dan Ukuran Perusahaan Terhadap Profitabilitas Pada Perusahaan Farmasi yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019. *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 11(02), 56–66. <https://doi.org/10.35794/emba.v11i02.47002>
- Nur'ainni, Z. D., & Priantilianingtiasari, R. (2023). Pengaruh Corporate Social Responsibility (CSR), Struktur Modal, Manajemen Aset dan Sales Growth terhadap Kinerja Keuangan pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2022. *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, 5(2), 804–820. <https://doi.org/10.47467/elmal.v5i2.4355>
- Octavia dan Ardini. (2023). Pengaruh Corporate Risk, Sales Growth, dan Capital Intensity terhadap Kinerja Keuangan pada Perusahaan Food and Beverage yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmu Dan Riset Akuntansi*, 12(4), 1–17. <https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/5197>
- Guniarto, Endah Puspitosarie, & Sugeng Hadi Susilo. (2023). *Company value analysis : Sales , assets , growth opportunities and leverage in LQ-45 companies (Indonesia Stock Exchange)*. [https://doi.org/10.21511/imfi.20\(4\).2023.31](https://doi.org/10.21511/imfi.20(4).2023.31)
- Pati, S., Nurlia, N., & Juwari, J. (2025). The effect of liquidity, leverage, profitability, activity, and company size on profit growth pengaruh likuiditas, leverage , profitabilitas, aktivitas, dan ukuran perusahaan terhadap

pertumbuhan laba. *Vol. 8 No. 1 (2025): COSTING : Journal of Economic, Bussines and Accounting*, 8, 230–243.
<https://doi.org/10.31539/costing.v8i1.14004>

Phan William, & Agustin Ekadjaja. (2020). *Jurnal Multiparadigma Akuntansi Tarumanagara*, 2(19), 1165–1174. <https://doi.org/10.24912/jpa.v2i3.9543>

Prasetyo, A., & Wulandari, S. (2021). Capital Intensity, Leverage, Return on Asset, dan Ukuran Perusahaan Terhadap Agresivitas Pajak. *Jurnal Akuntansi*, 13, 134–147. <https://doi.org/10.28932/jam.v13i1.3519>

Rachmalia, Nursian. (2023). Pengaruh Profitabilitas, likuiditas dan Ukuran perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah Mahasiswa Perbankan Syariah*, 639–656.
<https://doi.org/10.36908/jimpa.v4i2.433>

Revata, L. N., & Sudirgo, T. (2023). Pengaruh Leverage, Firm Size, Dan Liquidity Terhadap Financial Performance. *Jurnal Paradigma Akuntansi*, 5(4), 1610–1622. <https://doi.org/10.24912/jpa.v5i4.26425>

Risna, L. G., & Putra, R. A. K. (2021). the Effect of Company Size and Leverage on Company Financial Performance in Automotive Companies and Components Listed on the Idx. *Jurnal Ilmiah Manajemen*, 9(2), 141–155.
<http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/PROCURATIO/index>

Rohmah, F. N., & Ifada, L. M. (2025). *Dampak Intensitas Modal Terhadap Pengungkapan Laporan Keberlanjutan (Sustainability Report) Dengan Mediasi*. 157–175. <https://repository.unissula.ac.id/id/eprint/38874>

Rousilita Suhendah, A. M. K. C. (2020). Pengaruh Leverage, Firm Size, Firm Age Dan Sales Growth Terhadap Kinerja Keuangan. *Jurnal Paradigma Akuntansi*, 2(4), 1791. <https://doi.org/10.24912/jpa.v2i4.9375>

Sarah Triayuni, Najmudin, & Rio Dhani Laksana. (2023). The Important Evidence of Leverage in Mediating the Effect of Sales Growth and Capital Intensity on

Profitability. *Journal of Management and Social Sciences*, 2(1), 200–217.
<https://doi.org/10.55606/jimas.v2i1.231>

Stephanie, F. G., & Ruslim, H. (2021). Pengaruh Rasio Keuangan Terhadap Kinerja Keuangan Perusahaan Asuransi. *Jurnal Kontemporer Akuntansi*, 1(2), 68.
<https://doi.org/10.24912/jka.v1i2.15090>

Tawi Djaya. (2022). *PENGARUH PERTUMBUHAN PENJUALAN TERHADAP PROFITABILITAS PERUSAHAAN FARMASI YANG TERDAFTAR DI BURSA EFEK INDONESIA*.
https://lintar.untar.ac.id/repository/penelitian/buktipenelitian_10193040_4A040923142739.pdf

Zanetty, V., & Efendi, D. (2022). Pengaruh Free Cash Flow, Likuiditas, Dan Pertumbuhan Penjualan Terhadap Kinerja Keuangan Perusahaan (Studi Perusahaan Food and Beverage Yang Terdaftar Di Bursa Efek Indonesia). *Jurnal Ilmu Dan Riset Akuntansi*, 11(2), 1–17.
<https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/4482>

