

THE INFLUENCE OF COMPANY SIZE ON FINANCIAL PERFORMANCE IN MANUFACTURING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE

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BACKGROUND :

Companies or company management have more information related to company operations and future prospects compared to external parties such as investors, creditors, underwriters and other information users. Therefore, to respond to these problems and reduce the information asymmetry that occurs, what can be done is to provide a signal to external parties through the company's financial report which contains credible or reliable company financial performance information and will provide certainty regarding the company's sustainability prospects in the future. This study aims to analyze company size on the financial performance of manufacturing companies on the Indonesia Stock Exchange

METHOD : The approach used in this study is a quantitative approach. The quantitative approach is related to methods that rely on objective measurements and mathematical (statistical) analysis of data samples obtained through questionnaires, polls, tests, or other research instruments to prove or test the hypothesis (temporary assumptions) proposed in the study.

RESULTS & DISCUSSION:

Research often shows that company size can affect profitability. Larger companies typically have better access to resources, technology, and markets, which can improve their operational efficiency and profitability.

CONCLUSION :

The conclusion of this study tends to emphasize that company size affects financial performance, but the impact may vary based on other factors such as management, capital structure, and market conditions. For more specific and detailed conclusions, it is important to refer to the specific studies and data analysis used in the study.

KEYWORDS : Company Size, Financial Performance, Firm Value, Manufacturing Companies