

## ABSTRAK

**Meiri Yuliyanti, 2023. Pengaruh *Capital Expenditure* dan *Leverage* terhadap Kinerja Keuangan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI).** Skripsi. Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Aprilya Dwi Yandari, SE., M.A

Tujuan dari penelitian ini yaitu untuk mengetahui pengaruh *Capital Expenditure* dan *Leverage* terhadap kinerja keuangan. Variabel independen yang digunakan yaitu *Capital Expenditure* dan *Leverage* yang diproksikan dengan *Debt to Equity Ratio*. Variabel dependen yang digunakan yaitu kinerja keuangan yang diproksikan dengan *Return On Assets*, *Return On equity*, dan *Net Profit Margin*. Penelitian ini dilakukan pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia dengan metode *purposive sampling* yang diperoleh 45 perusahaan. Metodologi yang digunakan yaitu kuantitatif dengan menggunakan analisis regresi linier berganda yang diolah dengan aplikasi SPSS 25. Hasil penelitian ini menunjukkan bahwa *Capital Expenditure* berpengaruh negatif terhadap *Return On Assets*, *Return On Equity*, dan *Net Profit Margin*. *Leverage* berpengaruh negatif terhadap *Return On Assets*, *Return On Equity*, dan *Net Profit Margin*.

**Kata Kunci** : *Capital Expenditure*, *Leverage*, *Return On Assets*, *Return On Equity*, *Net Profit Margin*

## **ABSTRACT**

**Meiri Yuliyanti. 2023. *The Influence of Capital Expenditure and Leverage on the Financial Performance on Manufacturing Companies Listed in Indonesia Stock Exchange (IDX)*. Thesis : Accounting Study Program Faculty of Economics and Business Wiraraja niversity, Advisor: Aprilya Dwi Yandari, SE., M.A**

*The purpose of this study is to determine the effect of capital expenditure and leverage on financial performance. The independent variables used are capital expenditure and leverage proxied by debt to equity ratio. The dependent variable used is financial performance proxied by return on assets, return on equity, and net profit margin. The research was conducted on consumer goods in manufacturing companies listed in Indonesia Stock Exchange (IDX) purposive sampling method which obtained 45 companies. The methodology used is quantitative using multiple linear regression analysis which is processed with the SPSS 25 application. The results of this study indicate that Capital Expenditure has a negative effect on Return On Assets, Return On Equity, and Net Profit Margin. Leverage has a negative effect on Return On Assets, Return On Equity, and Net Profit Margin,*

**Keywords :** *Capital Expenditure, Leverage, Return On Assets, Return On Equity, Net Profit Margin*