

ABSTRAK

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ANALISIS PENGARUH KINERJA PERUSAHAAN TERHADAP *ANNUAL REPORT READABILITY* DENGAN STRUKTUR MODAL SEBAGAI VARIABEL MODERASI

(xv + 84 halaman: 5 gambar; 11 tabel; 14 lampiran)

Penelitian ini dilakukan untuk menguji pengaruh kinerja perusahaan terhadap *annual report readability* dengan struktur modal sebagai variabel moderasi. Penelitian ini menggunakan data perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia (BEI) periode (2017-2019) dengan jumlah observasi 139. Teknik pengumpulan data menggunakan *purposive sampling* dan analisis data memakai metode analisis regresi berganda. Berdasarkan hasil penelitian pada hipotesis pertama, dapat disimpulkan bahwa kinerja perusahaan secara parsial berpengaruh positif terhadap *annual report readability*, yakni ketika kinerja diukur dengan *profit margin*. Hasil hipotesis kedua juga mencerminkan demikian yakni struktur modal secara parsial berpengaruh terhadap hubungan kinerja perusahaan terhadap *annual report readability*, ketika kinerja diukur dengan *profit margin*.

Referensi: 72 (1958-2020)

Kata Kunci: Kinerja Perusahaan, *Annual Report Readability*, *Return On Assets* (ROA), *Profit Margin* (PM), Struktur Modal, *Debt Ratio*, *Bog Index*.

ABSTRACT

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ANALYSIS OF THE EFFECT OF FIRM PERFORMANCE ON ANNUAL REPORT READABILITY WITH CAPITAL STRUCTURE AS MODERATING VARIABLE

(xv + 84 pages: 5 pictures; 11 tables; 14 appendices)

This study was conducted to examine the effect of firm performance on annual report readability with capital structure as a moderating variable. This study uses data from consumer goods companies listed on the Indonesia Stock Exchange (BEI) for the period (2017-2019) with a total of 139 observation data. The data collection technique uses purposive sampling and the data analysis uses multiple regression analysis method. Based on the research results of the first hypothesis, it can be concluded that company performance partially has a positive effect on annual report readability, when the firm performance is measured by profit margin. The results of the second hypothesis also reflect the same thing, that capital structure partially affects the relationship between company performance and annual report readability, when the firm performance is measured by profit margin.

Reference: 72 (1958-2020)

Key Words: Firm Performance, Annual Report Readability, Return On Assets (ROA), Profit Margin (PM), Capital Structure, Debt Ratio, Bog Index.