

## **ABSTRACT**

*The aim of this study was to analyze and describe the impact of Capital Structure, Firm Size, Tangibility, and Sales Growth on Firm Financial Performance with Good Corporate Governance as a Moderation Variable case in Primary Consumer Goods Sector Companies listed on Indonesian Stocks Exchange in 2016-2020.*

*This study, sampling was taken using a purposive sampling method through the criteria determined by the researcher. The researcher managed to get a sample of 30 companies in Primary Consumer Goods Sector Companies. The data analysis technique used is multiple linear regression analysis using IBM SPSS Statistics 26 Software.*

*The results of this study indicate that: (1) Capital Structure has a positive and significant influence on the Firm Financial Performance with  $t_{hitung}$  of 4,418 and a significance value of 0,000; (2) Firm Size has a Positive and Significant effect on Firm Financial Performance with  $t_{hitung}$  2,722 and a significance value of 0,007; (3) Tangibility has a negative and significant effect on the Firm Financial Performance with  $t_{hitung}$  3,324 and significant value of 0,001; (4) Sales Growth has a positive and significant impact on the Firm Financial Performance with  $t_{hitung}$  3,552 with significance value of 0,001; (5) Good Corporate Governance significantly strengthens the positive impact of Capital Structure on Firm Financial Performance with  $t_{hitung}$  2,237 with a significant value of 0,027; (6) Good Corporate Governance significantly not strengthens the positive impact of Firm Size on Firm Financial Performance with  $t_{hitung}$  0,135 with a significance value of 0,893. The results of the simultaneous significance test obtained of  $F_{hitung}$  value of 28,211 with a significance value of 0,000. While the results of the determination coefficient test show the Adjusted R-Square value of 0,465. This value shows that Capital Structure, Firm Size, Tangibility, and Sales Growth affect the Firm Financial Performance with percentage of 46,5%. And the other factors that are not examined in this study affect Firm Financial Performance by a percentage 53,5%.*

**Keywords:** *Capital Structure, Firm Size, Tangibility, Sales Growth, Good Corporate Governance, Firm Financial Performance*



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