

# **PENGARUH BIAYA OPERASIONAL, PINJAMAN PERUSAHAAN, UKURAN PERUSAHAAN, DAN STRUKTUR MODAL TERHADAP KINERJA KEUANGAN DI MASA PANDEMI COVID-19**

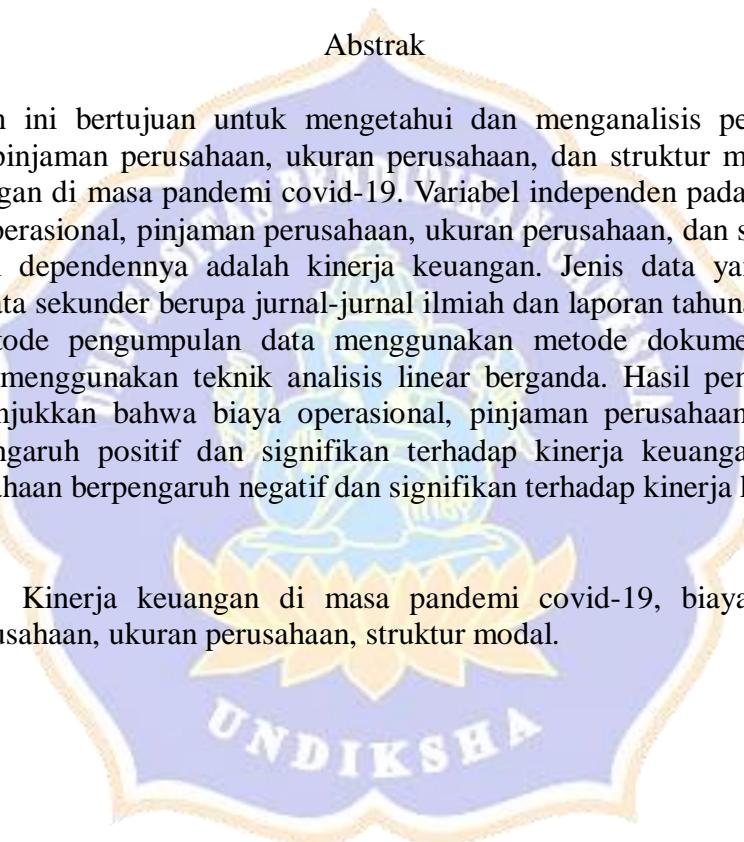
## **(Studi Kasus Pada PT. Usada Pak Oles)**

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### **Abstrak**

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh biaya operasional, pinjaman perusahaan, ukuran perusahaan, dan struktur modal terhadap kinerja keuangan di masa pandemi covid-19. Variabel independen pada penelitian ini yaitu biaya operasional, pinjaman perusahaan, ukuran perusahaan, dan struktur modal serta variabel dependennya adalah kinerja keuangan. Jenis data yang digunakan merupakan data sekunder berupa jurnal-jurnal ilmiah dan laporan tahunan perusahaan tersebut. Metode pengumpulan data menggunakan metode dokumentasi. Teknik analisis data menggunakan teknik analisis linear berganda. Hasil penelitian secara parsial menunjukkan bahwa biaya operasional, pinjaman perusahaan dan struktur modal berpengaruh positif dan signifikan terhadap kinerja keuangan, sedangkan ukuran perusahaan berpengaruh negatif dan signifikan terhadap kinerja keuangan.

Kata kunci : Kinerja keuangan di masa pandemi covid-19, biaya operasional, pinjaman perusahaan, ukuran perusahaan, struktur modal.



**THE EFFECT OF OPERATIONAL COSTS, COMPANY  
LOANS, COMPANY SIZE, AND CAPITAL STRUCTURE  
ON FINANCIAL PERFORMANCE DURING THE  
PANDEMIC COVID-19**  
**(An Empirical Study At The PT. Usada Pak Oles)**

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**Abstrac**

This study aims to determine and analyze the effect of operating costs, company credit, company size, and capital structure on financial performance during the pandemic covid-19. The independent variables in this study are operational costs, company loans, comany size, and capital dtructure and the dependent variabel is financial performance. The type of data usedis secondary data in the form of scientific journals and annual report of the companies. Data collection method using the documentation method. Data analysi techniques using multiplelinear analysis techniques. The results of the study partially showed that operting expenses, corporate loans and capital structures had a positive and significant effect on financial performance, while the size of the company had a negative and significant effect on financial performance.

Keywords : Financial performance during the covid-19 pandemic, Operating Costs, Company Loans, Company Size, Capital Strukture.