ABSTRACT

The Effect of Institutional Ownership, Managerial Ownership and Firm Size on Financial Performance (Consumer Non-Cyclicals Companies Listed on The Indonesia Stock Exchange for The Period 2017 – 2021)

Shella Tifa¹⁾, Fitriyah Nurhidayah²⁾, Farhan Ady Pratama³⁾

- 1) Student of Accounting Departement, Pembangunan Jaya University
- ²⁾ Lecturer of Accounting Departement, Pembangunan Jaya University
- ³⁾ Lecturer of Accounting Departement, Pembangunan Jaya University

In a company, there is a lot of competition that is getting stronger, so companies must follow good and correct financial reporting according to applicable financial reporting standards. High company performance can increase company profits. Earnings per share, abbreviated as EPS, is the ratio that shows the profit share for each share. If the company's EPS is high, then more investors will buy its shares. This study aims to analyze the effect of institutional ownership, managerial ownership, and company size on the company's financial performance. This study's sample consists of primary consumer goods sector companies listed on the Indonesia Stock Exchange between 2017 and 2021. The research method used is the purposive sampling method. The results of the study show that institutional ownership and company size have an effect on financial performance. Managerial ownership has no influence on financial performance. Based on the calculation results, it can be seen that the coefficient of determination R obtained is 89%; this means that the variables of institutional ownership, managerial ownership, and company size have a simultaneous effect on financial performance. 11% are influenced by other factors.

Keyword: Institutional ownership, Managerial Ownership, Earning Per Share, and Company size

Libraries : 40

Publication Years :2017 - 2022