

## INTISARI

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *investment opportunity set* (IOS) terhadap kinerja keuangan, dengan struktur modal sebagai variabel intervening pada perusahaan manufaktur yang listing di Bursa Efek Indonesia tahun 2013-2017. Total sampel dalam penelitian ini sebanyak 96 perusahaan dengan teknik pengambilan sampel *purposive sampling* didapatkan data sebanyak 381 data. Alat analisis yang digunakan dalam penelitian ini adalah analisis Regresi Linear Berganda dengan menggunakan SPSS Versi 21.

Berdasarkan analisis Regresi Linear Berganda yang telah dilakukan diperoleh hasil penelitian bahwa *Investment Opportunity Set (IOS)*, *Debt to Equity Ratio* (DER) dan *Debt to Asset Ratio (DAR)* berpengaruh positif dan signifikan terhadap Kinerja Keuangan.

**Kata kunci :** *Investment Opportunity Set (IOS)* terhadap Kinerja Keuangan, Struktur Modal variabel intervening

## **ABSTRACT**

*This research aims to examine and analyze the influence of investment opportunity set (IOS) against the financial performance, with the capital structure as intervening variable is a manufacturing company in Indonesia stock exchange listings of the year 2013-2017. The total sample in this research as much as 96 companies with sampling purposive sampling technique obtained the data as much of 381 data. Analytical tools used in this study is the analysis of Multiple Linear Regression using SPSS Version 21.*

*. Based on Multiple Linear regression analysis has been done of research results obtained that the Investment Opportunity Set (IOS), Debt to Equity Ratio (DER), and the Debt to Asset Ratio (DAR) a positive and significant effect on performance.*

**Keywords:** *Investment Opportunity Set (IOS) against the Kinerja of finance, Capital structure of intervening variables*