

## **ABSTRACT**

*Financial performance is a picture that shows the success and ability of the company in managing the assets it owns to achieve the company's goal of obtaining the maximum possible profit by adhering to good and proper financial regulations. Based on the profits earned, the company can predict a positive outlook for the company's future performance. By looking at net profits, my stakeholders can see how good the company's financial condition is. Financial performance in this startup is measured using the return on assets (ROA).*

*The research aims to find out the impact of environmental performance, sales growth, and capital structure on financial performance. The object of the study is the food and beverage subsector companies listed on the Indonesian Stock Exchange (IDX IC) for the period 2018–2022. The sampling techniques used were purposive sampling, and 11 companies or 55 observation data points were obtained. The method used in this research is quantitative, with data sources derived from the financial statements that have been audited and published on the Indonesian Stock Exchange website and the company's official website. The research data was analyzed using descriptive statistical analysis and panel data regression with the help of Eviews 12 software.*

*The results of this study show that simultaneously variable environmental performance, sales growth, and capital structure influence financial performance. And partially showed only sales growth had a positive and significant impact on financial performance. The limitation of this study is shown by an adjusted R-squared of 17,07%, so there are many other factors that could be used by future research for further investigation. Companies can improve financial performance and business growth by increasing sales growth, because the financial performance that a company achieves will increase with sales growth. It is important for investors to pay attention to the various factors that affect financial performance. Good financial performance can be demonstrated by stable and consistent sales growth. By taking these factors into account, investors can make better investment decisions and increase the odds of making a profit from investments.*

**Keywords:** *Financial performance, Environmental performance, Sales growth, Capital structure*