

ABSTRACT

This study aims to analyse the effect of biological asset intensity, leverage, liquidity, and company size on financial performance in agricultural companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2023. This study uses a quantitative approach with a panel data regression analysis method. The data comes from the annual financial statements of the companies sampled in the study, which were selected using purposive sampling technique. The total sample of this study consisted of 13 agricultural companies with an observation period of 6 years, resulting in 78 observation data. The analysis method used is descriptive statistical testing and panel data regression analysis with the help of EViews version 12.

The results showed that biological asset intensity, leverage, liquidity, and company size simultaneously affect financial performance. While partially, the intensity of biological assets has a positive effect on financial performance. However, leverage, liquidity, and company size have no partial effect on financial performance.

This research contributes to providing an understanding of the factors that affect the financial performance of agricultural companies in Indonesia for academics. As for practitioners, this research can be a reminder to maintain the stability of the company's financial performance.

Keywords: *financial performance, biological asset intensity, leverage, liquidity, company size.*