

ABSTRAK**PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP
KINERJA KEUANGAN PERUSAHAAN****(Studi Empiris pada Perusahaan Manufaktur Sektor Food and
Beverage yang terdaftar di Bursa Efek Indonesia tahun 2017-
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Kinerja keuangan memiliki arti penting bagi perusahaan, yakni mengetahui tingkat likuiditas, mengetahui tingkat solvabilitas, mengetahui tingkat rentabilitas, mengetahui tingkat stabilitas. Penelitian ini bertujuan untuk mengetahui pengaruh dewan komisaris independen, komite audit, kepemilikan manajerial, dan kepemilikan institusional terhadap kinerja perusahaan perusahaan manufaktur Sektor Food and Beverage yang tercatat di Bursa Efek Indonesia tahun 2017-2019. Penelitian ini dilakukan dengan menggunakan data sekunder dan teknik pengambilan sampel dilakukan dengan metode purposive sampling. Berdasarkan hasil penelitian ini secara uji t (parsial) menunjukkan bahwa variabel komite audit berpengaruh negatif signifikan terhadap ROA sedangkan variabel dewan komisaris independen, kepemilikan manajerial, dan kepemilikan institusional tidak berpengaruh signifikan terhadap ROA.

Kata Kunci: Dewan Komisaris Independen, Komite Audit, Kepemilikan Manajerial, dan Kepemilikan Institusional.

ABSTRACT**THE EFFECT OF *GOOD CORPORATE GOVERNANCE* ON
THE COMPANY'S FINANCIAL PERFORMANCE****(Empirical Study on Food and Beverage Sector Manufacturing
Companies listed on Indonesia Stock Exchange in 2017-2019)**

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Financial performance has an important meaning for the company, namely knowing the level of liquidity, knowing the level of solvency, knowing the level of rentability, knowing the level of stability. This research aims to determine the influence of independent board of commissioners, audit committee, managerial ownership, and institutional ownership on the performance of food and beverage manufacturing companies listed on the Indonesia Stock Exchange in 2017-2019. This research was conducted using secondary data and sampling techniques conducted by purposive sampling method. Based on the results of this study, the t (partial) test showed that audit committee variables had a significant negative effect on roa while independent board of commissioners variables, managerial ownership, and institutional ownership had no significant effect on ROA.

Keywords: Independent Board of Commissioners, Audit Committee, Managerial Ownership, and Institutional Ownership.