

ABSTRAK

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PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA KEUANGAN PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK DI INDONESIA TAHUN 2020-2022

ABSTRAK

Latar Belakang: Pada umumnya, perusahaan didirikan dengan tujuan untuk menghasilkan laba/profit. Untuk menghasilkan laba yang optimal, perlu menerapkan *good corporate governance* (tata kelola usaha yang baik). Penelitian ini menguji pengaruh *good corporate governance* yang diwakili oleh keberagaman gender dan usia dewan direksi, ukuran dewan komisaris, dan frekuensi rapat dewan direksi terhadap kinerja keuangan perusahaan yang dihitung dengan ROE (*Return on Asset*).

Metode: Jenis penelitian ini adalah penelitian kuantitatif. Sampel berisi 62 perusahaan manufaktur yang terdaftar di BEI tahun 2020-2022 yang didapat melalui teknik *purposive sampling*. Penelitian ini menggunakan metode analisis regresi berganda. Pengujian hipotesis penelitian menggunakan uji statistik deskriptif, uji asumsi klasik, dan uji regresi.

Hasil: keragaman gender dewan direksi berpengaruh positif dan signifikan terhadap kinerja keuangan, keragaman usia dewan direksi berpengaruh positif dan signifikan terhadap kinerja keuangan, ukuran dewan komisaris berpengaruh positif dan signifikan terhadap kinerja keuangan, frekuensi rapat dewan direksi (X4) berpengaruh positif dan signifikan terhadap kinerja keuangan.

Kata Kunci: *good corporate governance*, kinerja keuangan, perusahaan manufaktur.

ABSTRACT

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THE INFLUENCE OF GOOD CORPORATE GOVERNANCE ON THE FINANCIAL PERFORMANCE OF MANUFACTURING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE IN 2020-2022

ABSTRACT

Background: In general, companies are founded with the aim of generating profits. To generate optimal profits, it is necessary to implement good corporate governance. This research examines the influence of good corporate governance as represented by gender and age diversity of the board of directors, size of the board of commissioners, and frequency of board of directors meetings on the company's financial performance as calculated by ROE (Return on Assets).

Method: The type of this research is quantitative research. The sample contains 62 manufacturing companies listed on the IDX in 2020-2022 which were obtained through a purposive sampling technique. This research uses multiple regression analysis methods. Research hypothesis testing uses descriptive statistical tests, classical assumption tests, and regression tests.

Results: gender diversity of the board of directors has a positive and significant effect on financial performance, age diversity of the board of directors has a positive and significant effect on financial performance, size of the board of commissioners has a positive and significant effect on financial performance, frequency of board of directors meetings has a positive and significant effect on performance finance.

Keywords: good corporate governance, financial performance, manufacturing companies.