

ABSTRAK

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"PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PERUSAHAAN MANUFAKTUR SEBELUM DAN PADA MASA PANDEMI COVID-19"

(xiv + 62 halaman; 1 gambar; 8 tabel)

Tujuan penelitian ini adalah untuk mengetahui *Good Corporate Governance* terhadap Kinerja Keuangan perusahaan. Kinerja Keuangan perusahaan dapat menjadi suatu gambaran mengenai kondisi dan progress perusahaan serta mengetahui hasil kinerja manajemen dalam menghasilkan laba. Populasi pada penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2017 sampai 2020. Sampel yang digunakan dalam penelitian ini berjumlah 67 perusahaan dengan data penelitian berjumlah 268 data yang telah memenuhi kriteria yang ditetapkan menggunakan metode *purposive sampling*. Hasil dari penelitian menunjukkan bahwa Dewan Direksi berpengaruh negatif terhadap kinerja keuangan perusahaan sebelum dan pasca covid-19 sama halnya dengan komisaris independen dan Komite Audit yang memiliki pengaruh negatif terhadap kinerja keuangan perusahaan sebelum dan pasca covid-19.

Kata Kunci: *Good Corporate Governance*, Komisaris Independen, Komite Audit, Kinerja Keuangan, Dewan Direksi, Covid-19.

Referensi: 16 (2016-2021).

ABSTRACT

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“THE EFFECT OF GOOD CORPORATE GOVERNANCE ON THE FINANCIAL PERFORMANCE OF MANUFACTURING COMPANIES BEFORE AND DURING COVID-19 PANDEMIC”

(xiv + 62 page; 1 image; 8 table)

The purpose of this research is to analyze Good Corporate Governance on the company's financial performance. The company's financial performance can be an illustration of the company's condition and progress and find out the results of management performance in generating profits. The population in this study were manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the period 2017 to 2020. The samples used in this study were 67 companies with 268 research data that met the criteria set using the purposive sampling method. The results of the study show that the Board of Directors has a negative effect on the company's financial performance before and after covid-19, as well as independent commissioners and the Audit Committee which have a negative influence on the company's financial performance before and after covid-19.

Keywords: *Good Corporate Governance, Independent Commissioner, Audit Committee, Financial Performance, Covid-19, Board of Directors.*

Reference: 16 (2016-2021).