

ABSTRAK

Penelitian ini dilakukan untuk mengetahui dan menguji pengaruh good corporate governance terhadap kinerja keuangan perusahaan selama pandemi Covid-19 pada perusahaan manufaktur yang bergerak di bidang makanan dan minuman di Bursa Efek Indonesia (BEI) tahun 2020-2021.

Jenis penelitian adalah penelitian kuantitatif. Populasi penelitian sebanyak 29 perusahaan manufaktur yang bergerak di bidang makanan dan minuman di Bursa Efek Indonesia (BEI) tahun 2020-2021. Pengambilan sampel penelitian menggunakan metode purposive sampling, 29 perusahaan yang memenuhi kriteria, periode sampel pengamatan yang digunakan 2 tahun, maka sampel yang digunakan dalam penelitian ini 58 data pengamatan. Menggunakan metode analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa good corporate governance yang diproksikan oleh variabel kepemilikan institusional berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan, good corporate governance yang diproksikan oleh variabel komisaris independen tidak berpengaruh terhadap kinerja keuangan perusahaan, good corporate governance yang diproksikan oleh variabel komite audit berpengaruh positif terhadap kinerja keuangan perusahaan.

Kata Kunci: Good Corporate Governance, Kepemilikan Institusional, Komisaris Independen, dan Komite Audit.



ABSTRACT

This research aimed to find out and examine the effect of Good Corporate Governance on companies' financial performance during the pandemic of Covid-

19 of Food and Beverage manufacturing companies that were listed on the Indonesia Stock Exchange (IDX) from 2020-up to 2021.

The research was quantitative. The population was 29 Food and Beverage manufacturing companies that were listed on IDX from 2020-up to 2021. Moreover, the data collection technique used purposive sampling. In line with that, there were 29 companies that fulfilled the criteria as the sample. Furthermore, as the observation was done for 2 years, the total sample was 58 data observations. Additionally, the data analysis technique used multiple linear regression.

The research result concluded that Good Corporate Governance which referred to institutional ownership had a positive and significant effect on companies' financial performance. Meanwhile, Good Corporate Governance which referred to independent commissioners did not affect companies' financial performance. On the other hand, Good Corporate Governance which referred to the audit committee had a positive effect on companies' financial performance.

Keywords: *Good Corporate Governance, Institutional Ownership, Independent Commissioners, Audit Committee*



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