

**CORPORATE GOVERNANCE MECHANISMS IMPACT ON  
FIRM PERFORMANCE IN INDONESIA**



**SKRIPSI**

Disusun untuk Memenuhi Syarat Menyelesaikan Pendidikan  
Sarjana Terapan (D-IV) Akuntansi Sektor Publik pada Jurusan  
Akuntansi Politeknik Negeri Sriwijaya

**Oleh:**

**MUTIA NAJWA**

**062040512497**

**POLITEKNIK NEGERI SRIWIJAYA**

**PALEMBANG**

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Performance In Indonesia

Hereby declare:

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Thus, I made this statement letter in a conscious state in order for it to be known and used correctly.

Palembang, October 2024

Who makes a statement,



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## MOTTO

It's not that God doesn't know your sadness,  
but God knows you're strong. - Mark Lee -

“Live as if you were to die tomorrow,  
Learn as if you were to live forever.” - Mahatma Gandhi -

If something you're happy about doesn't happen, then be happy with  
what does happen. - Ali bin Abi Thalib -

*Kupersembahkan skripsi ini untuk :*

- ❖ *Mama, Papa, dan Adik tercinta*
- ❖ *Keluarga Besar, Yoga dan Sahabat*
- ❖ *Teman – teman MSU Angkatan 2020*
- ❖ *Semua Dosen dan Staf Akuntansi*
- ❖ *Almamaterku*

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(Mutia Najwa)

Bachelor in Accounting and Finance

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## ABSTRAK

### DAMPAK MEKANISME TATA KELOLA PERUSAHAAN TERHADAP KINERJA PERUSAHAAN DI INDONESIA

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#### Abstract

Selama satu dekade terakhir, sektor manufaktur telah menjadi penggerak utama perekonomian nasional dan sumber investasi dan penciptaan lapangan kerja yang signifikan. Di sisi lain, sektor industri barang konsumsi merupakan salah satu sektor industri yang paling banyak dibutuhkan. Namun, pertumbuhan perusahaan manufaktur tidak selalu bergerak maju, ada beberapa sektor yang masih kurang baik. Tujuan dari penelitian ini adalah untuk menguji pengaruh hubungan mekanisme corporate governance yang diukur dengan ukuran dewan, komite dewan dan rapat dewan, terhadap kinerja perusahaan yang diukur dengan ROA pada sektor industri barang konsumsi yang direkomendasikan oleh Bursa Efek Indonesia (BEI) periode 2020-2022. Metode penelitian yang digunakan adalah kuantitatif dengan menggunakan analisis regresi data panel untuk menilai pengaruh masing-masing variabel independen terhadap variabel dependen. Data penelitian dikumpulkan dari data sekunder yang diambil dari laporan tahunan perusahaan-perusahaan sektor industri barang konsumsi. Metode pengambilan sampel menggunakan purposive sampling, yaitu teknik penentuan sampel dengan pertimbangan atau kriteria tertentu. Jumlah sampel yang diperoleh dan dapat diolah sebanyak 28 sampel. Nilai R-squared dari model sebesar 0,134 menunjukkan bahwa 13,4% tata kelola perusahaan dijelaskan oleh variabel-variabel tersebut. Hasil penelitian ini menunjukkan bahwa variabel ukuran dewan komisaris berpengaruh positif terhadap kinerja perusahaan, namun variabel dewan komite tidak berpengaruh terhadap kinerja perusahaan dan variabel rapat dewan komisaris tidak berpengaruh terhadap kinerja perusahaan. Penelitian selanjutnya sebaiknya menganalisis faktor-faktor lain yang dapat mempengaruhi kinerja perusahaan serta menambah variabel dan industri agar mendapatkan pengetahuan yang lebih luas.

**Keyword:** *Tata Kelola Perusahaan, Kinerja Perusahaan, Bursa Efek Indonesia.*



## ABSTRACT

### CORPORATE GOVERNANCE MECHANISMS IMPACT ON FIRM PERFORMANCE IN INDONESIA

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#### Abstract

Over the past decade, the manufacturing sector has become the main driver of the national economy and a significant source of investment and job creation. On the other hand, the consumer goods industry sector is one of the most needed industrial sectors. However, the growth of manufacturing companies does not always move forward, there are several sectors that are still not doing well. The purpose of this study is to examine the effect of the relationship between corporate governance mechanisms as measured by board size, board committees and board meetings, on company performance as measured by ROA in the consumer goods industry sector recommended by the Indonesia Stock Exchange (IDX) for the 2020-2022 period. The research method used is quantitative using panel data regression analysis to assess the effect of each independent variable on the dependent variable. The research data were collected from secondary data taken from the annual reports of companies in the consumer goods industry sector. The sampling method uses purposive sampling, which is a sampling technique with certain considerations or criteria. The number of samples obtained and can be processed is 28 samples. The R-squared value of the model of 0.134 indicates that 13.4% of corporate governance is explained by these variables. The results of this study indicate that the board size variable has a positive effect on company performance, but the committee board variable has no effect on company performance and the board of commissioners meeting variable has no effect on company performance. Future research should analyze other factors that can affect company performance and add variables and industries in order to gain broader knowledge.

***Keyword: Corporate Governance, Firm Performance, Indonesia Stock Exchange***

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