

Analisis pengaruh Corporate Governance dan Risk Management Committee terhadap financial performance pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016 - 2020 = Analysis of the effect of Corporate Governance and Risk Management Committee of manufacturing firms at The Indonesia Stock Exchange In 2016 - 2020

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh dari corporate governance dan risk management committee terhadap financial performance pada perusahaan manufaktur yang terdaftar di BEI tahun 2016-2020. Pada tahun 2016-2020, perusahaan manufaktur menjadi kontributor tertinggi dalam pendapatan nasional dan financial performance cenderung fluktuatif. Perusahaan manufaktur belum ada peraturan spesifik yang mengatur mekanisme corporate governance sehingga diperlukan penelitian ini. Hasil penelitian ini menunjukkan bahwa indikator corporate governance yang diteliti yakni keberadaan risk management committee tidak mempengaruhi financial performance. Reputasi auditor dan independensi komite audit tidak berpengaruh terhadap financial performance dengan keberadaan Risk Management Committee sebagai variabel intervening. Ukuran dewan komisaris, frekuensi rapat dewan, dan risiko pelaporan keuangan berpengaruh signifikan terhadap financial performance dengan keberadaan Risk Management Committee sebagai variabel intervening.

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The aim of this study is to analyze the effect of corporate governance and risk management committee of manufacturing firms at the Indonesia Stock Exchange in 2016 – 2020. In 2016-2020, manufacturing companies were the highest contributors to national income, and financial performance fluctuated. Manufacturing companies do not yet have specific regulations governing corporate governance mechanisms, so this research is needed. The results of this study find that the existence of a risk management committee has insignificant on financial performance. The auditor reputation and the independence of the audit committee has insignificant on financial performance through the existence of a risk management committee. The size of the board of commissioners, the frequency of board meetings, and the risk of financial reporting has positively significant on financial performance through the existence of a risk management committee.