ABSTRACT

This study aims to determine the effect of Good Corporate Governance (seen from Institutional Ownership, Managerial Ownership, Independent Board of Commissioners, and Audit Committee) and Company Size on Company Financial Performance in Coal Sub-Sector Mining Companies Listed on the Indonesia Stock Exchange 2015-2019 Period.

The research method used is descriptive verification method. The population of this study were 29 companies listed on the Indonesia Stock Exchange for the 2015-2019 period. This research sample selection method used purposive sampling method with a total value of 21 companies that met the criteria. Data analysis was carried out using classical assumption test and hypothesis testing with analysis with multiple regression analysis, correlation coefficient analysis, coefficient of determination analysis, and t test.

The results of this study indicate that Institutional Ownership is included in the high category, Managerial Ownership is included in the very low category, the Independent Board of Commissioners is included in the inadequate category, the audit committee is included in the category according to the rules, for company size is included in the medium category. In the implementation of Good Corporate Governance, only Institutional Ownership and Independent Board of Commissioners have an effect on the company's financial performance, while Managerial Ownership and Audit Committee have no effect on the company's financial performance, and Company Size affects the company's financial performance.

Keywords: Good Corporate Governance, Company Size, Financial Performance