

# Pengaruh mekanisme corporate governance terhadap Company's Profitability pada perusahaan non keuangan yang terdaftar pada Bursa Efek Indonesia tahun 2020-2022 = The influence of corporate governance mechanisms on company's profitability in Non-financial companies listed on the Indonesian Stock Exchange in 2020-2022

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## Abstrak

Penelitian ini menganalisis pengaruh mekanisme corporate governance terhadap Company's Profitability. Penelitian ini mengukur mekanisme CG karakteristik ukuran direksi, komite audit, dan komisaris dengan menjumlahkan anggotanya. Company's Profitability diukur dengan rasio profitabilitas Net Profit Margin (NPM) yang menunjukkan kemampuan perusahaan mendapatkan keuntungan dari operasi bisnis dan Earning Per Share (EPS) yang menunjukkan keuntungan perusahaan pada lembar saham. Hubungan mekanisme CG dengan profitabilitas berlandaskan theory agency. Penelitian ini meneliti perusahaan non keuangan pada Bursa Efek Indonesia periode 2020-2022 dengan pendekatan kuantitatif dan menemukan pengaruh signifikan positif dari ukuran direksi dan komite audit terhadap NPM serta dari ukuran direksi dan komisaris terhadap EPS.

.....This research analyzes the influence of corporate governance mechanisms on Company's Profitability. This research measures the CG mechanism of the characteristics size of directors, audit committee and commissioners by adding up members. Company's Profitability is measured by Net Profit Margin (NPM) which shows the company's ability gaining profits from business operations and Earning Per Share (EPS) which shows the company's profit on shares. The relationship between CG mechanisms and profitability is based on agency theory. This research examines non-financial companies on IDX for 2020-2022 period using quantitative approach and finds significant positive effect of director and audit committee size on NPM. and director and commissioner size on EPS.