



**JURUSAN AKUNTANSI
FAKULTAS EKONOMI**

UNIVERSITAS ANDALAS

SKRIPSI

**PENGARUH *CORPORATE GOVERNANCE* DAN PENGUNGKAPAN
INFORMASI *KEBERLANJUTAN* TERHADAP KINERJA KEUANGAN
(Studi Empiris Pada Perusahaan Non Keuangan yang Terdaftar di Bursa
Efek Indonesia)**

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Pembimbing

ABSTRACT

This study aims to determine the effect of Corporate Governance and disclosure of sustainability information both overall and partially on financial performance in non-financial companies. The variables used in this study were Corporate Governance, the sustainability information disclosure variable and for the financial performance. The population in this study was non-financial companies listed on the Indonesia Stock Exchange (IDX) in the period of 2013-2017. The method used was purposive sampling method. The method used in data analysis was using multiple linear regression methods.

The results showed that the independent board of commissioners, the number of audit committees, audit committee meetings have no effect on ROA, while the size of directors and SRDI have effect on ROA. Independent boards, the number of audit committees, audit committee meetings, and SRD have no effect on ROE, while the size of directors has effect on ROE. The number of audit committees, audit committee meetings, and SRDI have no effect on Tobins'Q, while the independent board of commissioners and the size of directors have effect on Tobins'Q

Overall this research can be useful for investors to make investment decisions and for companies to make company-related policies.

Keywords: Corporate Governance, Sustainability Information Disclosure, ROA, ROE, Tobins'q