

ABSTRACT

The purpose of this research is to examine return on assets affected good corporate governance that independent board of commissioners, board of directors, audit committee, managerial ownership, institutional ownership, and government ownership on Self-Owned Enterprises company. Variables used in the examination are independent board of commissioners, board of directors, audit committee, managerial ownership, institutional ownership, government ownership also return on assets as the dependent variable.

This research used manufacturing companies during the 2017-2021 with a total sample size of 90 samples. Sampling based on a purposive sampling method that follows certain criteria(s). Multiple linear regression analysis is the analysis method used in this research.

The results of this study indicates that board of directors, and institutional ownership have a positive significant effect on return on assets. Independent board of commissioners, audit committee, managerial ownership, and government ownership have no effect on return on assets.

Keywords : return on assets, board of directors, independent board of commissioners, audit committee, managerial ownership, institutional ownership, and government ownership.