

ABSTRACT

This study highlights the importance of corporate governance in company performance, especially during the coronavirus pandemic. This study analyzes 137 manufacturing companies listed on the Indonesia Stock Exchange from 2017 to 2021, which were selected through a purposive sampling method using documentation from the company's annual reports and financial statements. The analysis used panel data regression and descriptive statistics using STATA tools with a fixed effects model approach. The results show that board size and coronavirus have a negative impact, while board meetings have a positive effect on return on assets and return on equity. In addition, board financial qualifications, audit committee size, and the number of audit committee meetings have a positive impact on return on assets. However, board independence, board gender diversity, and board meetings have a negative impact on return on assets. Meanwhile, board independence has a positive effect on return on equity in the manufacturing sector. However, board gender diversity has a positive and negative influence on return on equity.

Keywords: *Manufacturing sector, performance, corporate governance, Coronavirus*