

ABSTRACT

The Effect of Implementation of Internal Control and Corporate Governance on Financial Performance (Empirical Study on Retail Companies Listed on the IDX in 2017 – 2021)

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This study aims to determine whether the application of internal control and corporate governance can affect financial performance. variables in this study using 4 (four) variables. The independent variables are internal control, risk analysis, audit committee with accounting background, the board of commissioners and the dependent variable used is financial performance. The data collection technique uses analytical techniques, the data obtained in this study are secondary data in the form of financial statements of retail companies listed on the IDX in 2017-2021 which are processed and analyzed using quantitative methods. The results of this study indicate that simultaneously internal control, risk analysis, audit committee with accounting background, and the board of commissioners have an effect on the company's financial performance. Partially, the internal control variables, risk analysis, audit committee with accounting background have a positive and significant effect on financial performance. Meanwhile, the variable of the board of commissioners has no effect on the company's financial performance.

Keywords: *Internal Control, Corporate Governance, Risk Analysis, Audit Committee with Accounting Background, Board of Commissioners*

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