

ABSTRACT

The Influence of Independent Commissioners, Constitutional Ownership, and Tax Relaxation on Financial Performance (Empirical Study on Manufacturing Companies on the IDX in 2017-2020)

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This study is a quantitative study and aims to analyze the effect of independent commissioners, institutional ownership, and tax relaxation on financial performance in manufacturing companies in the consumer goods industry sector by taking a sample using purposive sampling as many as 51 companies listed on the Indonesia Stock Exchange for the period 2017-2020. . The independent variables used in this study are independent commissioners, institutional ownership, and tax relaxation, while the dependent variable is financial performance. Data analysis was performed using multiple linear regression models. The results of research conducted on manufacturing companies in the consumer goods sector show that independent commissioners have no effect on financial performance, while institutional ownership has no effect on financial performance, and tax relaxation has no effect on financial performance.

Keywords: *independent commissioner, institutional ownership, tax relaxation*