ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance*, Likuiditas, Solvabilitas, dan Aktivitas terhadap kinerja keuangan pada perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2021-2023. Penelitian ini menggunakan jenis data sekunder berupa laporan keuangan perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia yang diperoleh melalui website www.idx.co.id. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*, dengan jumlah sampel perusahaan sebanyak 115 perusahaan Manufaktur tahun2021-2023. Berdasarkan hasil penelitian menunjukkan bahwa variabel *Good Corporate Governance* (Komisaris Independen), Likuiditas (*Current Ratio*), dan Aktivitas (*Total Assets Turn Over*) berpengaruh signifikan terhadap Kinerja Keuangan (*Return On Assets*), sedangkan Solvabilitas (D*ebt to Assets Ratio*) berpengaruh negatif dan signifikan terhadap Kinerja Keuangan (*Return On Assets*)

Kata Kunci : *Good Corporate Governance*, Likuiditas, Solvabilitas, Aktivitas, dan Kinerja Keuangan

ABSTRACT

This study aims to examine the influence of Good Corporate Governance, Liquidity, Solvency, and Activity on the Financial Performance of Manufacturing companies listed on the Indonesia Stock Exchange from 2021 to 2023. This study uses secondary data in the form of financial reports of Manufacturing companies listed on the Indonesia Stock Exchange obtained from the website www.idx.co.id. The sampling technique used is purposive sampling, with a sample size of 115 Manufacturing comp[anies for the 2021-2023 period. The results indicate that Good Corporate Governance (Independent Commissioners), Liquidity (Current Ratio), and Activity (Total Assets Turn Over) have a significant effect on Financial Performance (Return On Assets), while Solvency (Debt to Assets Ratio) has a negative and significant effect on Financial Performance (Return On Assets).

Keywords : Good Corporate Governance, Liquidity, Solvency, Activity, and Financial Performance.