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The Influence Of Good Corporate Governance And Company Size On The Financial Performance Of Banking Companies Listed On The IDX

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ABSTRACT
This study aims to examine the effect of Good Corporate Governance (GCG) and firm size on the financial performance of companies. Financial performance is one of the main indicators of a company's success in maintaining competitiveness and attracting investors, especially in the banking sector. Good Corporate Governance is believed to be one of the important mechanisms that can influence the effective management of company resources, while firm size is often associated with the company's ability to manage assets and capital. The data in this study were obtained using the documentation method, which involves the collection and analysis of secondary data. This study uses financial report data from banking companies listed on the Indonesia Stock Exchange for the 2021-2023 period. The sampling method used in the data collection was purposive sampling, with a total sample of 99 banking sector companies. The results of the study show that the board of commissioners, board of directors, and audit committee have no effect on the company's financial performance, while firm size has a significant effect on the company's financial performance.

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INTRODUCTION

In the era of globalization, business actors face increasing challenges, especially with the increasingly tight competition in both the service and manufacturing industries. This competition is reflected in the growing number of companies listed on the Indonesia Stock Exchange (IDX) (Tisna and Agustami, 2016). To survive, companies need to implement smart strategies in their operations, particularly in providing the best service to consumers and maintaining investor trust. Companies that successfully balance their focus on consumers and investors tend to be more successful in the long term because they are able to maintain sustainable growth (Rahardjo and Wuryani, 2021).

Additionally, corporate governance practices are considered important in the banking industry because this sector is one of the benchmarks for national development, which is the government's focus in implementing short- and long-term development, and is expected to

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actively support economic development activities (Nansi and Airawaty, 2021). One of the important factors that affect company performance is the implementation of good corporate governance (GCG). GCG refers to the principles that govern how a company is managed with transparency, accountability, and responsibility to stakeholders, including shareholders, employees, customers, and the community (Anita, 2017).

However, in Indonesia, the implementation of GCG still faces various challenges, especially in the banking sector, where poor governance practices often lead to financial scandals (Fitrianingsih *et al*., 2022). This is evident from corruption cases involving major banks in Indonesia, as reported by Kompas (2023) and Wartaekonomi (2019). Previous research has highlighted the importance of GCG implementation, but some studies have focused more on non-banking sectors and have not fully examined how GCG implementation affects financial performance in the banking sector. Previous research has also not deeply analyzed the relationship between firm size and financial performance in the context of Indonesia's banking sector. Therefore, this study addresses these gaps by analyzing two variables, GCG and firm size, in banking companies in Indonesia. Moreover, this study focuses on companies listed on the IDX, which is a recommendation from previous studies suggesting further review of the banking sector in Indonesia.

In addition to GCG, firm size also has a significant impact on a company's financial performance. Larger companies tend to have easier access to financial resources and higher market confidence (Uci Rosalinda, Cris Kuntadi and Rachmat Pramukty, 2022). This gives them a competitive advantage over smaller companies that often struggle to maintain business continuity amidst intense competition. In this context, financial performance is the main indicator for assessing a company's success because financial performance reflects the company's stability, profitability, and growth (Honi, et.al, 2020).

Therefore, this study aims to analyze the effect of Good Corporate Governance and firm size on the financial performance of banking companies listed on the Indonesia Stock Exchange during the period 2021-2023. This study is expected to provide a deeper understanding of the relationship between GCG implementation, firm size, and financial performance, as well as its implications for the sustainability of banking companies' businesses in Indonesia.

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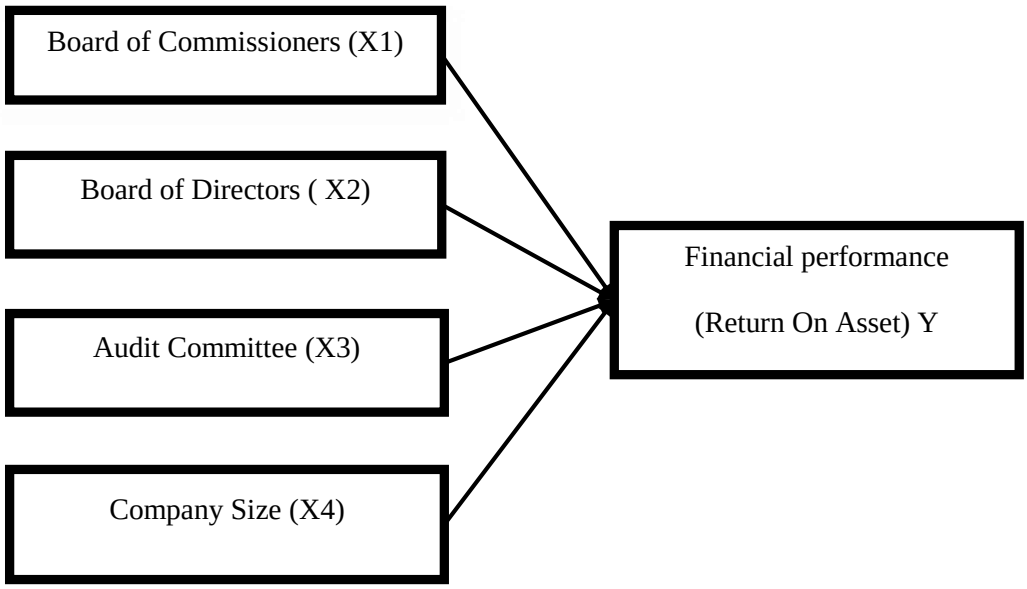

METHODS

This study employs a quantitative research method. The data is obtained through the documentation method, by collecting and analyzing secondary data. The research uses financial report data from banking companies listed on the Indonesia Stock Exchange during the period 2021-2023. The population consists of all objects or subjects of the research (Amin, et.al, 2023), with a total population of 47 banking companies. The sample is a representative portion of the population (Amin, et.al, 2023). The sampling method used is purposive sampling, and after selection, a total of 33 companies were chosen. Using a 3-year period, the total sample amounts to 99. The data analysis techniques employed in this research include multiple linear regression analysis, hypothesis testing, and the coefficient of determination test.

In this study, the dependent variable is the company's financial performance, measured using Return on Assets (ROA), which is the ratio of net income to the company's total assets, as explained by (Permono and Puspaningsih, 2022). Meanwhile, the independent variables include four factors to measure Good Corporate Governance. First, the Board of Commissioners, responsible for overseeing management and ensuring the implementation of strategies (Adi and Suwarti, 2022), is measured by the number of its members. Second, the Board of Directors, which plays a key role in ensuring the company's growth through effective task delegation (Intia and Azizah, 2021), is also measured by the number of its members. Third, the Audit Committee, tasked with overseeing internal control and financial reporting, is measured by the number of its members (Rizki and Wuryani, 2021). Lastly, Firm Size is measured by the natural logarithm (ln) of the company's total assets, reflecting the scale of the company's operational activities (Iskandar and Zulhilmi, 2021).

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RESULTS AND DISCUSSION

The results of the data processing regarding the influence of Good Corporate Governance (GCG) and company size on financial performance will be explained based on the determined sample, which consists of 33 banking companies listed on the Indonesia Stock Exchange during the 2021-2023 period.

Table 1 Descriptive Statistical Analysis Results

Descriptive StatisticsDes

	N	Minimum	Maximum	Mean	Std.Deviation
board of Commissioners	99	2	12	5.37	2,625
Board of Directors	99	3	14	7.45	2,723
Audit Committee	99	2	9	4.11	1,421
Company Size	99	15.96	30.94	20,4692	4.328779
Financial performance	99	,0002	,0841	,015046	,0140764

Table 1 shows the results of descriptive analysis including minimum, maximum, average (mean), and standard deviation figures from 99 research samples. The board of commissioners variable has a minimum value of 2 and a maximum of 12, with a mean value of 5.37 and a standard deviation of 2.625. The board of directors variable has a minimum value of 3 and a maximum of 14, with a mean value of 7.45 and a standard deviation of 2.723. The audit committee variable has a minimum value of 2 and a maximum of 9, with a mean value of 4.11 and a standard deviation of 1.421. The company size variable shows a minimum value of 15.96 and a maximum of 30.94, with a mean value of 20.4692 and a standard deviation of 4.32879. Meanwhile, the financial performance variable has a minimum value of 0.0002 and a maximum of 0.0841, with a mean value of 0.015046 and a standard deviation of 0.0140764.

The normality test aims to determine whether the data in the study is normally distributed or not. Data is said to be normally distributed if the Asymp. Sig. (2-tailed) value is greater than 0.05. The following are the results of the normality test conducted in this study.

Table 2 One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		71
Normal Parametersa,b	Mean	,0000000
	Std. Deviation	,23532946
Most Extreme Differences	Absolute	,098
	Positive	,053
	Negative	-,098
Test Statistics		,098
Asymp. Sig. (2-tailed)		,086c

In the normality test presented above, the Asymp. Sig (2-tailed) value is 0.086, so it can be stated that the data is normally distributed.

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The multicollinearity test aims to determine whether the independent variables in the study are correlated with each other. Data is said not to experience multicollinearity if the tolerance value is > 0.10 or the VIF value is < 10. The following are the results of the multicollinearity test conducted in this study.

Table 3 Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	T_X1	,209	4,781
	T_X2	,178	5,607
	T_X3	,630	1,586
	T_X4	,167	5,992

Based on Table 3 on the multicollinearity test above, it can be concluded that there is no multicollinearity between independent variables. This is because the tolerance value for each independent variable is greater than 0.10 and the Variance Inflation Factor (VIF) value for each independent variable is less than 10. Thus, it can be concluded that there is no multicollinearity among the independent variables in this regression model. The heteroscedasticity test is used to test whether a regression model has a fluctuating variance of a residual or not. Data is said to experience symptoms of heteroscedasticity if the significance or sig of the independent variable <0.05

Table 4 Heteroscedasticity Test

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	,262	1,280		,205	,838
	T_X1	-,344	,183	-,447	-1,878	,065
	T_X2	,109	,261	,107	,416	,679
	T_X3	-,202	,154	-,180	-1,308	,195
	T_X4	,156	1,160	,036	,135	,893

a. Dependent Variable: ABRESID

Based on the table of heteroscedasticity test results above, 4 independent variables have a significance value > 0.05, so it can be concluded that the data of the 4 variables do not experience symptoms of heteroscedasticity. The autocorrelation test aims to determine whether there is a correlation between the interfering variables in a certain period with the interfering variables in the previous period. If there is a correlation, then it is called an autocorrelation problem. To find out whether there is autocorrelation in a regression model, this study uses a run test. The run test is used to test whether there is a correlation between residuals, then it is said that the residuals are random. Data is stated to have no autocorrelation if the Asymp. Sig (2-tailed) value is more than 0.05. The following are the results of the autocorrelation carried out in this study

Jurnal Ekonomi
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Table 5 Autocorrelation Test Results

Runs Test

	Unstandardized Residual
Test Valuea	,02790
Cases < Test Value	35
Cases >= Test Value	36
Total Cases	71
Number of Runs	31
Z	-1,313
Asymp. Sig. (2-tailed)	,189

This study uses a multiple linear regression model because it involves more than one independent variable. The following are the results of the multiple linear regression analysis in this study.

Table 6

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-11,051	2,228		-4,960	,000
	T_X1	,140	,319	,082	,438	,663
	T_X2	-,137	,454	-,061	-,301	,764
	T_X3	-,313	,269	-,126	-1,165	,248
	T_X4	7,284	2,019	,759	3,608	,001

a. Dependent Variable: Company Financial Performance

Based on the table of results of the multiple linear regression analysis above, the following equation is obtained:

$Y=\alpha+\beta1X1 +\beta2X2 +\beta3X3 +\varepsilon$

$Y= -11.051+0.140X1-0.137X2-0.313X3+7.284X4$

Based on the multiple linear regression equation above, it is known that the constant value is -11.051, which means that if the independent variables of the board of commissioners, board of directors, audit committee, and company size are considered constant, then financial performance has a value of -11.051. The board of commissioners variable (X1) has a coefficient of 0.140, meaning that if the board of commissioners increases by 1 person and other variables remain constant, financial performance will increase by 0.140. Conversely, the board of directors variable (X2) has a coefficient of -0.137, which indicates a decrease in financial performance of 0.137 if the board of directors increases by 1 person, with other variables remaining constant. The audit committee variable (X3) has a coefficient of -0.313, which indicates that if the audit committee increases by 1 person, then financial performance decreases by 0.313. Meanwhile, the company size variable (X4) has a coefficient

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of 7.284, which means that an increase in company size will cause an increase in financial performance of 7.284, with other variables remaining constant.

The t-test is used to assess how much influence an independent variable has on the dependent variable. In this study, the t-test is used to partially determine the influence of the independent variable represented by the independent board of commissioners, the board of directors, and the audit committee. The criteria used for this statistical test are the significance value; if the sig value <0.05, then the independent variable has an influence on the dependent variable. Conversely, if the sig value> 0.05, then the independent variable has no effect on the dependent variable. The following are the results of the t-test in this study.

Table 7 t-test

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-11,051	2,228		-4,960	,000
	T_X1	,140	,319	,082	,438	,663
	T_X2	-,137	,454	-,061	-,301	,764
	T_X3	-,313	,269	-,126	-1,165	,248
	T_X4	7,284	2,019	,759	3,608	,001

a. Dependent Variable: Company Financial Performance

Based on the results of the t-test, the board of commissioners has a significance value of 0.663> 0.05 with a t count of 0.438, so H1 is rejected, which means that the board of commissioners has no effect on ROA. The board of directors has a significance value of 0.764> 0.05 with a t count of -0.301, so H1 is also rejected, which indicates that the board of directors has a negative effect on ROA. The audit committee has a significance value of 0.248> 0.05 with a t count of -1.165, so H1 is rejected, indicating that the audit committee has no effect on ROA. Meanwhile, company size has a significance value of 0.001 <0.05 with a t count of 3.608, so H1 is accepted, indicating that company size has an effect on ROA.

The F test is used to assess whether all independent variables in the regression model simultaneously or simultaneously affect the dependent variable. The criteria for this statistical test are based on the significance value; if the sig value <0.05, then the independent variables simultaneously affect the dependent variable. Conversely, if the sig value > 0.05, then the independent variables simultaneously do not affect the dependent variable. The following are the results of the F test in this study.

Table 8 F Test

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,353	4	,088	4,544	,003b
	Residual	1,281	66	,019		
	Total	1,633	70			

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https://ejournal.seaninstitute.or.id/index.php/Ekonomi

The table above shows that the significant value is less than 0.05 (0.03 < 0.05), so it can be concluded that H5 is accepted, namely that the independent variables (board of commissioners, board of directors, audit committee and company size) jointly influence the independent variable (ROA).

The coefficient of determination (R^2) is used to measure the extent to which the model is able to explain the variation of the dependent variable based on the independent variables. A small R^2 value indicates that the ability of the independent variables to explain the variation of the dependent variable is very limited. Conversely, an R^2 value approaching one indicates that the independent variables provide almost all the information needed to predict the variation of the dependent variable. In this study, multiple regression is used to measure the influence of each independent variable, either partially or simultaneously, on the dependent variable, which is expressed by the R^2 value. This shows how much influence the independent board of commissioners, board of directors, and audit committee have on financial performance. The following are the results of the determination coefficient test in this study.

Table 9 Coefficient of Determination Test

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,618a	,382	,351	,38641

Based on the results of the determination coefficient test above, the Adjusted R Square (R2) was obtained at 0.216 or 21%. Thus, it shows that 21% of the Return in Asset (ROA) variable can be explained by the variables of the board of commissioners, board of directors, audit committee, company size and the remaining 79% is explained by other factors not in this study.

Based on the results of the partial test, the proportion of the board of commissioners has no effect on Return on Assets (ROA) where the significance value of 0.663 is more than 0.05. This is likely because the board of commissioners carries out its functions well, so that it is able to improve financial performance. This means that a high number of board of commissioners can be a factor that guarantees that financial performance will improve. The results of this study are in line with research conducted by (Febrina, 2012) which states that the board of commissioners has an influence on financial performance as measured using ROA analysis. Based on the results of the partial test, the proportion of the board of directors has a positive effect on Return on Assets (ROA), with a significance value of 0.764 which is greater than 0.05. This is because the board of directors is likely not carrying out its functions well so that it is unable to improve financial performance. This means that a high number of board of directors is not a guarantee that financial performance will improve. The results of this study are in line with research conducted by (Febrina, 2012) which states that the board of directors has no influence on financial performance in a negative direction as measured using ROA analysis. Based on the results of the partial test, the proportion of the audit committee has no effect on Return on Assets (ROA) where the significance value of 0.248 is greater than 0.05. This is because the audit committee is likely not carrying out its functions properly so that it is unable to improve financial performance. This means that a high number

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ESSN 2721-9879 (Online)
https://ejournal.seaninstitute.or.id/index.php/Ekonomi

of audit committees is not a guarantee that financial performance will improve. The results of this study are in line with research conducted by (Maridkha and Himmati, 2021) which states that there is no significant effect between the audit committee and financial performance using ROA measurements. Based on the results of the partial test, company size has a positive effect on Return on Assets (ROA), with a significance value of 0.001 which is smaller than 0.05. This shows that larger company sizes correlate with increased financial performance. This means that companies with larger sizes tend to have better financial performance. The results of this study are in line with research conducted by (Fitriyani, 2021) which states that company size significantly and simultaneously affects financial performance (ROA).

CONCLUSION

Based on the data analysis and discussion that has been carried out regarding the effect of the proportion of the board of commissioners, the number of directors, the number of audit committees, and company size on Return on Assets (ROA) in banking companies for the period 2021-2023, the author can conclude several things. First, the proportion of the board of commissioners does not have a significant effect on ROA. This is likely because the board of commissioners does not carry out its functions properly, so that a high number of commissioners does not guarantee an increase in financial performance. Second, the proportion of the board of directors also does not have a significant effect on ROA. This shows that a high number of boards of directors does not correlate with an increase in financial performance, which may be caused by the board of directors not carrying out their role optimally. Third, the audit committee actually has a negative effect on ROA, where the greater the number of audit committees, the financial performance tends to decline. Fourth, company size has a significant effect on ROA, which means that companies with larger sizes tend to have better financial performance. Finally, the proportion of independent commissioners, the number of directors, and the number of audit committees simultaneously affect ROA, with an Adjusted R-squared of 0.381 or 38%. This shows that only 38% of the variation in ROA can be explained by these factors, while the remaining 62% is influenced by other factors not included in this study.The suggestions from this study are expected to provide benefits for academics as an empirical reference and contribute to the development of financial accounting science, especially related to company performance. For practitioners, especially companies in the banking sector, the results of this study are expected to assist in decision making related to the implementation of good corporate governance (GCG) to improve financial performance. In addition, for investors, this study can be a reference in making investment decisions by providing an overview of companies that implement GCG effectively to deal with risks and achieve long-term targets.

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