Abstract

A manufacturing company is a processing industry company that processes raw materials into semi-finished goods or finished goods. Manufacturers are synonymous with factories that apply machines, equipment, engineering and manpower. BEI's manufacturing companies are classified into three sectors: (1) basic and chemical industry sectors; (2) various industry sectors and; (3) consumer goods industry sector.

The organization must have good social responsibility and good corporate governance. A view in the corporate world where the company only focuses on producing good corporate performance by earning the most profit and ignoring the social impacts of its business activities is now unacceptable.

This study aims to test and provide empirical evidence simultaneously and partially the influence of independent commissioners, boards of directors, audit committees, corporate social responsibility towards return on equity as a proxy of financial performance.

Sampling technique used in this research is Purposive Sampling technique with 60 samples This research is done by obtaining secondary data of annual report from official website of Indonesia Stock Exchange. The method used in this research is linear regression analysis method.

Pursuant to result of this research indicate that partially independent commissioner variable, board of directors, and audit committee have no effect to ROE as proxy of financial performance. while corporate social responsibility variables partially affect the ROE as a proxy of financial performance. While simultaneously independent commissioner variables, board of directors, audit committee, and corporate social responsibility affects ROE as a proxy of financial performance.

Keywords : independent commissioners, board of direktors, audit committee, corporate social responsibility, ROE