

## **ABSTRACT**

*One company that has good quality can be assessed by looking at a company's financial performance. Financial performance is the result that has been achieved by the company's management in carrying out its duties and functions effectively and efficiently by using the rules of financial implementation properly and correctly. In this study, the ratio used to measure a company's financial performance is Return on assets (RoA).*

*This study aims to determine the disclosure of the Independent Board of Commissioners, Audit Committee, Capital Structure and Company Size on Corporate Financial Performance (RoA) in the Construction and Building Sub Sector Companies listed on the Indonesia Stock Exchange in 2015-2018.*

*The population in this study is the Construction and Building Sub Sector Companies listed on the Indonesia Stock Exchange in 2015-2018. The sample selection technique uses purposive sampling and obtained 9 construction and building sub-sector companies within a period of 4 years so that 36 samples are observed. Data analysis method in this research is panel data regression using Eviews 9 software.*

*The results showed that simultaneous independent commissioners, audit committees, capital structure and company size affect the company's financial performance. Partially the independent board of commissioners, the audit committee and the capital structure had no significant effect while the size of the company had a significant negative effect on the CFP.*

*Based on these results, the shareholders and stakeholders need to pay attention to the composition of the company's size so that the company can convince stakeholders in minimizing the risks that will occur and the objectives of all parties are achieved.*

**Keywords:** *Corporate Financial Performance, Independent Board of Commissioners, Audit Committee, Capital Structure, Company Size*