

ABSTRACT

In 2008, world economic conditions experienced a crisis, this was caused by the financial crisis which also affected the profitability of the food and beverage sector in Indonesia. This research was conducted to see the effect of Good Corporate Governance and Ownership Structure on Profitability where the Good Corporate Governance variable was represented by the Independent Commissioner and the audit committee while the ownership structure was represented by foreign ownership and profitability was represented by ROA.

The sample in this research is a company that is consistently listed on the Indonesia Stock Exchange in the period 2008 - 2019. The results of this study show that independent commissioners and audit committees have a significant effect while foreign ownership has no significant effect on profitability.

Key Word : *Return On Asset, Good Corporate Governance, Ownership Structure*