

ABSTRACT

Indonesia is a country known as an agrarian country, which means that the agricultural sector plays an important role in the national economy. If the implementation of good corporate governance has been implemented well, it can also serve as a capital market for companies to be able to see stock performance which will affect financial performance and good corporate value.

The purpose of this research is to evaluate and define the impact of excellent corporate governance on firms in the agriculture sub-sector that are part of the IDX between 2017 and 2021. Profitability factors and business value determined by ROA and Tobin's Q are also part of an independent board of commissioners. In both descriptive and causal research, this methodology employs quantitative techniques. Purposive sampling is a method for selecting a sample from a non-probability sample. This research is included in the category of panel data research, depending on when it is done.

This study finds that both ROA and Tobin's Q are significantly influenced by the presence of characteristics of effective corporate governance such as independent commissioners and audit committees. Each independent variable affects and does not affect the results. Each independent variable has and does not affect the results. This further demonstrates the importance of effective corporate governance in increasing company profits and market value.

Keywords: *GCG, "Independent Board of Commissioners, Audit Committee, ROA and Tobin's Q."*