

## **ABSTRACT**

*The food and beverage industry has the largest impact on national GDP. However, companies in increasing profits cannot avoid the risk of fraud. Companies can implement good corporate governance to prevent and correct the risk of fraud.*

*This research examines the influence of good corporate governance on the profitability of food & beverages companies on the Indonesia Stock Exchange (BEI) for the 2018-2022 period. Aims to evaluate the influence of independent commissioners, audit committees, institutional ownership and managerial ownership on profitability.*

*The sample method uses purposive sampling which produces 25 (twenty five) companies in the 2018-2022 period. Using causal quantitative research and organizational units of analysis. The analysis technique uses descriptive statistics and panel data regression.*

*The results of the study show that independent commissioners, audit committees, institutional ownership and managerial ownership partially have no effect on profitability. However, it simultaneously influences profitability. So that independent commissioners, audit committees, institutional ownership and managerial ownership must work together in managing the company.*

*Based on the research results, it is hoped that it will become a reference and increase understanding of the factors that can influence company profitability, as well as become a source for making investment decisions by choosing companies that implement good corporate governance. Apart from that, it is recommended to add other independent variables related to good corporate governance.*

**Keywords:** *independent commissioner, audit committee, institutional ownership, managerial ownership, profitability*