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PENGARUH PROFITABILITAS, LIKUIDITAS, DAN UKURAN PERUSAHAAN TERHADAP STRUKTUR
MODAL PADA PERUSAHAAN LQ45

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ABSTRACT

The purpose of this study is to analyze the effect of the board of commissioners, board of directors and audit committee on financial performance proxied by Return On Assets (ROA). This study consists of four independent variables consisting of the board of commissioners, the board of directors, and the audit committee as proxied by ROA. In this study, there were 90 companies that met the criteria from a total observation of 141 companies with the object of research being mining sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2018 to 2020. This study uses quantitative research. The data collection technique used purposive sampling, the criteria used by companies that publish their financial statements during the research period. The results of this study indicate that the board of commissioners, board of directors and audit committee have a simultaneous effect on ROA. The variable of the Board of Commissioners has a negative effect on ROA. The variable of the Board of Directors has a positive effect on ROA. The Audit Committee variable has a positive effect on ROA. This research can also be considered for

potential investors to be able to invest wisely in a company. If good corporate governance has been carried out well in a company, it will also have a good impact on potential investors. For the Company, the implementation of good corporate governance in the company must be further improved by conducting supervision for the sustainability of the company to get maximum profit.

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odology/approach (mandatory), Findings/results (mandatory), Research limitations/implications (if applicable), Practical implications (if applicable), Social implications (if applicable), Originality/value (mandatory). Maximum 250 words in total excluding keywords. written using Californian FB, Font 10.

1.

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What is the purpose of the study? Why are you conducting the study? The main section of the article should start with an introductory section that provides more details about the paper's purpose, motivation, research methods, and findings. The introduction should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript's contribution.

The "introduction" in the manuscript is important to demonstrate the motives of the research. It analyzes the empirical, theoretical and methodological issues in order to contribute to the extant literature. This introduction will be linked with the following parts, most noticeably the literature review.

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The second part, "Hypotheses Development" investigates the gap that will be exposed and solved. The flow of all the ideas is required to be clear, linked, well-crafted, and well-developed. It serves as the source of the research question and especially the base or the hypotheses that respond to the research objective. We advise using use current and primary sources from trusted references

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Conclusion

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