Abstract

This study uses 442 companies published on the Indonesia Stock Exchange from 2013-2017 and to prove whether there are variables that determine, size of directors, number of shares, company size, leverage, number of companies, and the number of short loans, number of board members associated with the relationship to ROA and ROE which is a measure of company performance.

The results of the study prove that the size of the board of directors, independent board of directors, shareholders, and long-term obligations do not prove that the variable has a significant effect on ROA and ROE. But in contrast to short-term liabilities only ROA which proves that the variable is negatively significant, not with ROE. Company age variable has a significant negative relationship to ROA but not ROE. While leverage has no effect on ROA, other results show a significant negative ROE effect. The size of the company has a significant relationship to ROA or ROE.

Keywords: company age, number of shareholders, company performance.