

ABSTRAK

Judul : Pengaruh Struktur *Corporate Governance*, Efisiensi Tenaga Kerja, Perputaran Aktiva Tetap terhadap Pola Distribusi Laba Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2013-2017
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Program Studi : Akuntansi

Penelitian ini bertujuan untuk mengetahui pengaruh Struktur *Corporate Governance*, Efisiensi Tenaga Kerja dan Perputaran Aktiva Tetap terhadap Pola Distribusi Laba Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2013-2017. Variabel independen terdiri atas Struktur *Corporate Governance*, Efisiensi Tenaga Kerja dan Perputaran Aktiva Tetap, variabel dependen Pola Distribusi Laba Perusahaan. Metode *purposive sampling* digunakan dalam pemilihan sampel data dan diperoleh sampel sebanyak 70 laporan keuangan perusahaan. Analisis data yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa struktur *corporate governance*, efisiensi tenaga kerja, dan perputaran aktiva tetap berpengaruh secara simultan terhadap pola distribusi laba perusahaan. secara parsial komisaris independen berpengaruh positif signifikan terhadap distribusi laba perusahaan, kepemilikan manajerial, komite audit, efisiensi tenaga kerja dan perputaran aktiva tetap tidak berpengaruh terhadap pola distribusi laba perusahaan.

Kata Kunci : Struktur *Corporate Governance*, Efisiensi Tenaga kerja, Perputaran Aktiva Tetap, dan Pola Distribusi Laba Perusahaan.

ABSTRACT

Title : *Effect of Structure of Corporate Governance, Workforce Efficiency, Fixed Asset Turnover on the Pattern of Company Profit Distribution Manufacturing of Food and Beverage Sectors Sub Registered at Indonesia Stock Exchange (IDX) Period 2013-2017*

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This study aims to determine the effect of the structure of Corporate Governance, Labor Efficiency and Turnover of Fixed Assets on the Pattern of Profit Distribution of Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2013-2017 period. The independent variable consists of the Structure of Corporate Governance, Labor Efficiency and Fixed Asset Turnover, the dependent variable of the Profit Distribution Pattern of the Company. The purposive sampling method was used in selecting data samples and obtained a sample of 70 company financial statements. The analysis of the data used is multiple linear regression analysis. The results of this study indicate that the structure of corporate governance, labor efficiency, and fixed asset turnover have an effect on the pattern of distribution of corporate profits simultaneously. partially independent commissioners have a significant positive effect on the distribution of company profits, managerial ownership, audit committees, labor efficiency and fixed asset turnover do not affect the pattern of distribution of company profits.

Keywords: *Structure of Corporate Governance, Labor Efficiency, Fixed Asset Turnover, and Corporate Profit Distribution Pattern.*