

ABSTRACT

The growing economy necessitates increased competition among companies, requiring companies to maintain their performance. Financial performance analysis helps companies assess their financial execution rules. This quantitative research focuses on the performance of manufacturing companies listed on the Indonesia Stock Exchange from 2021 to 2023. The data collection method involves content analysis, utilizing the official website of the Indonesia Stock Exchange (IDX) in the form of company annual reports. Based on the research results with the classical assumption test conducted, it was proven that the data is normally distributed, there are no signs of multicollinearity, and it is free from heteroscedasticity. Next, the t-test results in hypothesis testing conclude that (1) Internal audit negatively affects the company's performance, (2) Internal control system negatively affects the company's performance, (3) Corporate governance negatively affects the company's performance.

