

ABSTRACT

This study aims to investigate the effect of remuneration of directors and commissioners on the company's financial performance. The variables used in this study are financial performance as dependent variable, remuneration of directors and commissioners as independent variables, company size and age as control variables.

The population used in this study are companies in the mining industry sector listed on the Indonesia Stock Exchange (IDX) in 2020-2022. Purposive sampling method was used to select research samples, which resulted in 122 research samples. The analysis method uses multiple linear regression analysis, which is operated with SPSS 23 and Eviews 10 statistical testing tools.

The results of this study indicate that directors' remuneration has a significant effect on improving the financial performance of the company, while commissioners' remuneration has no significant effect on the financial performance of Indonesian mining companies.

Keywords: *Firm Financial Performance, Remuneration, Mining Companies*

