

PENGARUH DEWAN DIREKSI, DEWAN KOMISARIS, KOMITE AUDIT, KEPEMILIKAN MANAJERIAL DAN KEPEMILIKAN INSTITUSIONAL TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dewan direksi, dewan komisaris, komite audit, kepemilikan manajerial dan kepemilikan institusional terhadap kinerja keuangan. Variabel Independen dalam penelitian ini adalah dewan direksi, dewan komisaris, komite audit, kepemilikan manajerial dan kepemilikan institusional. Variabel dependen dalam penelitian ini adalah kinerja keuangan. Populasi dalam penelitian ini adalah seluruh perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2022. Periode penelitian dilakukan selama 5 tahun. Teknik penentuan sampel yang digunakan adalah teknik *purposive sampling* dengan sampel sebanyak 15 perusahaan memperoleh sampel sebanyak 75 berdasarkan kriteria tertentu. Metode analisis penelitian ini menggunakan regresi linear berganda dengan bantuan SPSS 25. Hasil penelitian ini menunjukkan bahwa secara parsial komite audit berpengaruh terhadap kinerja keuangan, sedangkan dewan direksi, dewan komisaris, kepemilikan manajerial dan kepemilikan institusional tidak berpengaruh terhadap kinerja keuangan. Secara simultan dewan direksi, dewan komisaris, komite audit, kepemilikan manajerial dan kepemilikan institusional berpengaruh signifikan terhadap kinerja keuangan.

Kata Kunci: Dewan Direksi, Dewan Komisaris, Komite Audit, Kepemilikan Manajerial dan Kepemilikan Institusional, Kinerja Keuangan

EFFECTS OF THE BOARD OF DIRECTORS, BOARD OF COMMISSIONERS, AUDIT COMMITTEE, MANAGERIAL OWNERSHIP AND INSTITUTIONAL OWNERSHIP ON FINANCIAL PERFORMANCE IN MINING SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE

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ABSTRACT

This study aims to determine the effect of the board of directors, board of commissioners, audit committee, managerial ownership and institutional ownership on financial performance. Independent variables in this study are the board of directors, board of commissioners, audit committee, managerial ownership and institutional ownership. The dependent variable in this study is financial performance. The population in this study were all mining sector companies listed on the Indonesia Stock Exchange (IDX) during the 2018-2022 period. The research period was carried out for 5 years. The sampling technique used was purposive sampling technique with a sample of 15 companies obtaining a sample of 75 based on certain criteria. The results of this study indicate that partially the audit committee has an effect on financial performance, while the board of directors, board of commissioners, managerial ownership and institutional ownership have no effect on financial performance. Simultaneously the board of directors, board of commissioners, audit committee, managerial ownership and institutional ownership have a significant effect on financial performance.

Keywords: Board of Directors, Board of Commissioners, Audit Committee, Managerial Ownership and Institutional Ownership, Financial Performance