

PENGARUH *BOARD COMPOSITION, BOARD SIZE, AUDIT COMMITTEE ACTIVITY, AUDIT QUALITY, MANAGERIAL OWNERSHIP* DAN *LEVERAGE* TERHADAP KINERJA PERUSAHAAN

(Studi Empiris pada Perusahaan Manufaktur di Bursa Efek Indonesia Selama Tahun 2011-2015)

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ABSTRAK

Penelitian ini bertujuan untuk menguji dan mengkaji Pengaruh *Board Composition, Board Size, Audit Committee Activity, Audit Quality, Managerial Ownership* dan *Leverage* Terhadap Kinerja Perusahaan. Data yang digunakan dalam penelitian ini adalah data sekunder. Data penelitian ini diambil dari Bursa Efek Indonesia.

Objek dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di bursa efek indonesia selama tahun 2011-2015. Berdasarkan metode purposive sampling, diperoleh 36 perusahaan sebagai sampel, sehingga selama 5 tahun pengamatan terdapat 180 laporan tahunan dianalisis. Teknik analisis data yang digunakan adalah teknik analisis regresi berganda, dimana variabel dependen adalah kinerja perusahaan (diukur dengan Tobin's Q), dan variabel independennya adalah *Board Composition, Board Size, Audit Committee Activity, Audit Quality, Managerial Ownership* dan *Leverage*.

Hasil penelitian ini menunjukkan bahwa *Board Composition, Board Size* dan *Leverage* memiliki pengaruh secara signifikan terhadap nilai perusahaan, sedangkan *Audit Committee Activity, Audit Quality* dan *Managerial Ownership* tidak memiliki pengaruh secara signifikan terhadap nilai perusahaan.

Kata kunci : *Board Composition, Board Size, Audit Committee Activity, Audit Quality, Managerial Ownership* dan *Leverage, Tobin's Q*

THE EFFECT OF BOARD COMPOSITION, BOARD SIZE, AUDIT COMMITTEE ACTIVITY, AUDIT QUALITY, MANAGERIAL OWNERSHIP AND LEVERAGE OF FIRM PERFORMANCE

(Empirical Study of Manufacture Companies Listed in Indonesia Stock Exchange Year 2011-2015)

By : Khazami

ABSTRACT

This study aims to examine and assess the Influence of Board Composition, Board Size, Audit Committee Activity, Audit Quality, Managerial Ownership and Leverage of firm value. The data used in this research is secondary data. The research data was taken from Indonesia Stock Exchange.

Object in this study were manufacture companies listed in Indonesia Stock Exchange during the years 2011-2015. Based on purposive sampling, acquired 36 companies in the sample, so as long as 5 years observation there were 180 annual reports were analyzed. Techniques of data analysis used multiple regression analysis techniques, where the dependent variable is firm performance (measured by Tobin's Q), and the independent variable is Board Composition, Board Size, Audit Committee Activity, Audit Quality, Managerial Ownership and Leverage.

The result shows that Board Composition, Board Size and Leverage have significant influences on firm value, while Audit Committee Activity, Audit Quality and Managerial Ownership do not have significant effect on firm value.

Keywords : Board Composition, Board Size, Audit Committee Activity, Audit Quality, Managerial Ownership dan Leverage, Tobin's Q