

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran dewan direksi, dewan komisaris, jumlah rapat komite audit dan komisaris independen terhadap kinerja keuangan pada perusahaan bank konvensional yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013-2017.

Teknik pengambilan sampel menggunakan metode purposive sampling dengan jumlah sampel yang digunakan sebanyak 27 perusahaan dengan periode pengamatan selama tahun 2013-2017. Peneliti menggunakan desain hubungan kausal. Karena itu, analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa ukuran dewan direksi, dewan komisaris dan komisaris independen tidak memiliki pengaruh signifikan terhadap kinerja keuangan. Semua variabel ini secara parsial berpengaruh signifikan terhadap kinerja keuangan.

Kata kunci: Dewan Direksi, Komite Audit, Dewan Komisaris, Komisaris Independen dan Kinerja Keuangan (ROE).



ABSTRAK

This study aimed to analyze the influence proportion board of directions, board of commissioners, the numbers of audit committee meeting, independence of the comisiones on financial performance . The population of this study is banking companies of which listed in Indonesia Stock Exchange (IDX) period 2013 to 2017.

The sample collection technique has been done by using purposive sampling with the sample have been selected by using purposive sampling method and the sample are 27 companies with the observation period in 2013-2017. The design this research a causal relationship. Therefore, analysis of the data used is statistical analysis in the form of multiple linear regression test.

The results of this study indicate that proportion board of directions, size of the board of commissioners, and independence of the comisiones do not have significant effect on financial performance, the numbers of audit committee meeting have significant effect on financial performance.

Keywords : Board of Directions, Board of Commissioners, Audit Committee, Independence of Comisioners, Finansial Performance.

