

ABSTRAK

Penelitian ini untuk mengetahui pengaruh komisaris independen, komite audit, kepemilikan publik dan dewan direksi terhadap nilai perusahaan. Objek penelitian ini adalah 63 sampel perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2012-2014. Penelitian ini dilakukan dengan menggunakan pendekatan deskriptif kuantitatif. Karena itu, analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa secara parsial, variabel komisaris independen, komite audit, kepemilikan publik dan dewan direksi berpengaruh terhadap nilai perusahaan. Sedangkan, secara simultan hanya kepemilikan publik yang berpengaruh positif terhadap nilai perusahaan.

Kata kunci : komisaris independen, komite audit, kepemilikan publik, dewan direksi



ABSTRACT

The purpose of this study was to determine the influence of independent commissioners, audit committees, public ownership and the board of directors on a company's value. The study used 63 banking companies listed in the Indonesia Stock Exchange in 2012-2014 as the sample. This research was conducted using a quantitative descriptive approach. Therefore, the data was analyzed using statistical analysis in the form of multiple linear regression tests.

These results indicate that partially, the variables independent directors, audit committees, public ownership and the board of directors had an affect on company value. On the other hand, the results revealed that simultaneously, only the variable public ownership had a positive affect on the value of a company.

Keywords: independent commissioner, audit committee, public ownership, board of directors

