

ABSTRACT

This study aims to empirically examine the influence of Institutional Ownership, Independent Board of Commissioners, Audit Committee and Company Size on Company Financial Performance.

Data collection uses purposive sampling of manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange in the 2013-2017 period. The sample of this study were 21 manufacturing companies. Testing data using logistic regression. Hypothesis testing using the SPSS 25 program.

The results of this test indicate that there is a significant positive effect between Institutional Ownership and Independent Board of Commissioners on the Company's Financial Performance. The Audit Committee has a significant negative effect on the Company's Financial Performance. Company size does not significantly influence the Company's financial performance.

Keywords: Corporate Financial Performance, Independent Board of Commissioners, Audit Committee, Company Size, ROE



ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris analisis pengaruh Kepemilikan Institusional, Dewan Komisaris Independen, Komite Audit dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan.

Pengumpulan data menggunakan *purposive sampling* terhadap perusahaan manufaktur yang sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Sampel penelitian ini sebanyak 21 perusahaan manufaktur. Pengujian data menggunakan regresi logistik. Pengujian hipotesis menggunakan program SPSS 25.

Hasil pengujian ini menunjukkan terdapat pengaruh positif signifikan antara Kepemilikan Institusional dan Dewan Komisaris Independen terhadap Kinerja Keuangan Perusahaan. Komite Audit berpengaruh negatif signifikan terhadap Kinerja Keuangan Perusahaan. Ukuran Perusahaan tidak berpengaruh signifikan terhadap Kinerja Keuangan Perusahaan.

Kata Kunci : Kinerja Keuangan Perusahaan, Dewan Komisaris Independen, Komite Audit, Ukuran Perusahaan , ROE

