

ABSRTAK

Penelitian ini bertujuan untuk menganalisis pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Kepemilikan Keluarga, Komisaris Independent, *Leverage*, Komite Audit terhadap Biaya Ekuitas pada perusahaan Sub Sektor Makanan dan Minuman yang Tercatat di Bursa Efek Indonesia (BEI) periode 2016-2020. Teknik pengambilan sampel menggunakan metode sampling. Populasi penelitian sebanyak 30 perusahaan dan sampel yang dipergunakan sebanyak 11 Perusahaan, dilihat berdasarkan kriteria yang sudah ditentukan. Metode pengumpulan data menggunakan dokumentasi, dengan menggunakan Data Laporan Keuangan Tahunan Perusahaan yang diperoleh dari situs Bursa Efek Indonesia (BEI). Metode analisis data menggunakan teknik analisis regresi data panel dengan pendekatan model yang terpilih yaitu *Fixed Effect Model*. Hasil penelitian menunjukkan Kepemilikan Institusional, Kepemilikan Manajerial, Kepemilikan Keluarga, *Leverage*, Komite Audit tidak berpengaruh signifikan sedangkan Komisaris Independent yang memiliki pengaruh positif Signifikan terhadap Biaya Ekuitas.

Kata Kunci : Kepemilikan Institusional, Kepemilikan Manajerial, Kepemilikan Keluarga, Komisaris Independent, *Leverage*, Komite Audit dan Biaya Ekuitas



ABSTRACT

This study aims to analyze the influence of Institutional Ownership, Managerial Ownership, Family Ownership, Independent Commissioners, Leverage, Audit Committee on the Cost of Equity in Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. The sampling technique uses the sampling method. The research population was 30 companies and the samples used were 11 companies, based on predetermined criteria. The data collection method uses documentation, using the Company's Annual Financial Report Data obtained from the Indonesian Stock Exchange (IDX) website. The data analysis method uses panel data regression analysis techniques with the selected model approach, namely the Fixed Effect Model. The results showed that Institutional Ownership, Managerial Ownership, Family Ownership, Leverage, Audit Committee did not have a significant effect while Independent Commissioners had a significant positive effect on the Cost of Equity.

Keywords: Institutional Ownership, Managerial Ownership, Family Ownership, Independent Commissioner, Leverage, Audit Committee and Equity Cost

