

## ***ABSTRACT***

**Nadila M. Puasa, 2021.** *The Influence of institutional ownership, managerial ownership, the proportion of independent commissioners, and audit committees on earnings management with financial performance as a moderating variable. Advised by Mr. Gregory Jeandry as advisor I, and Mr. Asrudin Hormati as advisor II.*

*This study aims to prove the effect of good corporate governance mechanisms on the financial performance of banking companies. The population of this study were 45 banking companies listed on the Indonesia Stock Exchange in 2015-2019 with a population of 215 observations. The sample selection method used was purposive sampling and obtained a sample of 119 observations. The data analysis technique used is multiple linear regression test.*

*The results of this study indicate that institutional ownership has no effect on financial performance, managerial ownership has no effect on financial performance, independent commissioners have an effect on financial performance, the board of directors has no effect on financial performance, and the audit committee has no effect on financial performance.*

*Keywords: institutional ownership, managerial ownership, independent board of commissioners, board of directors, audit committee, financial performance*

## **ABSTRAK**

**Nadila M. Puasa, 2021.** Pengaruh kepemilikan institusional, kepemilikan manajerial, proporsi dewan komisaris independen, dan komite audit terhadap manajemen laba dengan kinerja keuangan sebagai variabel moderasi. Dibawah bimbingan Bapak Gregorius Jeandry selaku dosen pembimbing I, dan Bapak Asrudin Hormati selaku dosen pembimbing II.

Penelitian ini bertujuan untuk membuktikan pengaruh mekanisme good corporate governance terhadap kinerja keuangan perusahaan perbankan. populasi penelitian ini adalah 45 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2019 dengan jumlah observasi populasi sebesar 215. metode pemilihan sampel yang digunakan adalah purposive sampling dan memperoleh sampel sebanyak 119 observasi. Teknik analisis data yang digunakan adalah uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa kepemilikan institusional tidak berpengaruh terhadap kinerja keuangan, kepemilikan manajerial tidak berpengaruh terhadap kinerja keuangan, dewan komisaris independen berpengaruh terhadap kinerja keuangan, dewan direksi berpengaruh terhadap kinerja keuangan, komite audit tidak berpengaruh terhadap kinerja keuangan.

Kata kunci: kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen, dewan direksi, komite audit, kinerja keuangan