

ABSTRAK

Rini Martini, 2022. Pengaruh Komisaris Independen, Komite Audit, Kepemilikan Institusional, dan *Leverage* Terhadap Kinerja Keuangan Pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2016-2020. Di bawah bimbingan Ibu Dwi Yana Sari Fala selaku dosen pembimbing 1 (satu) dan ibu Yustiana Djaelani selaku dosen pembimbing 2 (dua).

Penelitian ini bertujuan untuk mengetahui apakah komisaris independen, komite audit, kepemilikan institusional, dan *leverage* terhadap kinerja keuangan. Populasi pada penelitian ini adalah seluruh Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2016-2020. Data yang digunakan dalam penelitian ini adalah data sekunder. Metode penentuan sampel yaitu metode *purposive sampling*. Teknik analisis data yang digunakan pada penelitian ini adalah analisis regresi linear berganda

Hasil penelitian ini menunjukkan bahwa komisaris independen dan *leverage* tidak berpengaruh terhadap kinerja keuangan.. Kepemilikan institusional berpengaruh terhadap kinerja keuangan, sedangkan komite audit berpengaruh negative terhadap kinerja keuangan.

Kata Kunci: Kinerja Keuangan, komisaris independen, komite audit, kepemilikan institusional, leverage, agency theory

ABTRACT

Rini Martini, 2022. *The Influence of Independent Commissioners, Audit Committees, Institutional Ownership, and Leverage on Financial Performance in Manufacturing Companies Listed on the IDX for the 2016-2020 Period . Under the guidance of Mrs. Dwi Yana Sari Fala as supervisor 1 (one) and Mrs. Yustiana Djaelani as supervisor 2 (two).*

This study aims to determine whether independent commissioners, audit committees, institutional ownership, and leverage affect financial performance. The population in this study are all Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. The data used in this research is secondary data. The method of determining the sample is purposive sampling method . The data analysis technique used in this study is multiple linear regression analysis

The results of this study indicate that independent commissioners and leverage have no effect on financial performance. Institutional ownership has an effect on financial performance, while the audit committee has a negative effect on financial performance.

Keywords : *Performance Finance, commissioner independent, audit committee, ownership institutional, leverage, agency theory*