

ABSTRAK

Judul : Pengaruh Dewan Direksi, Dewan Komisaris, Komite Audit, Kepemilikan Manajerial dan Kepemilikan Institusional Terhadap Nilai Perusahaan (Studi Empiris Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di BEI Periode 2015 – 2019).

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Program Studi : Akuntansi

Penelitian ini bertujuan untuk menganalisis pengaruh Good Corporate Governance terhadap fixed value pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2019. Good Corporate Governance dalam penelitian ini menggunakan proksi kepemilikan institusional, dewan direksi, dewan komisaris, kepemilikan manajemen, komite audit. Kepemilikan institusional diukur dengan menghitung jumlah saham pemilik institusional dibagi dengan jumlah saham beredar dikalikan 100%. Direksi diukur dengan sigma anggota direksi, dewan komisaris diukur dengan sigma anggota dewan komisaris, kepemilikan manajemen diukur dengan jumlah saham yang dimiliki manajemen dibagi dengan jumlah saham beredar dikalikan 100%. Komite audit diukur dengan jumlah anggota komite audit di perusahaan, sedangkan nilai perusahaan diukur dengan Price Book Value (PBV).

Metode yang digunakan adalah purposive sampling. Jumlah sampel yang digunakan dalam penelitian ini adalah 70 perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2019. Jenis datanya adalah data sekunder yang berasal dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil pengujian hipotesis menunjukkan bahwa kepemilikan institusional, dewan direksi, dewan komisaris, kepemilikan manajemen dan komite audit secara simultan berpengaruh signifikan terhadap nilai tetap. Secara parsial, variabel dewan direksi dan dewan komisaris berpengaruh signifikan dan signifikan terhadap nilai tetap. Meskipun sebagian kepemilikan institusional, kepemilikan manajemen, variabel dalam komite audit tidak berpengaruh pada nilai tetap.

Kata Kunci : Kepemilikan Institusional, Dewan direksi, Dewan Komisaris, Kepemilikan Manajerial, Komite Audit, dan *Price Book Value* (PBV).

Abstract

Title : The Influence of the Board of Directors, Board of Commissioners, Audit Committee, Managerial Ownership and Institutional Ownership on Company Value (Empirical Study of Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2015-2019 Period

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Study Program : Accounting

This study aims to analyze the effect of Good Corporate Governance on fixed value in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2015-2019. Good Corporate Governance in this study uses the proxies of institutional ownership, board of directors, board of commissioners, management ownership, audit committee. Institutional ownership is measured by calculating the number of shares of institutional owners divided by the number of shares outstanding multiplied by 100%. Directors are measured by the sigma of the members of the board of directors, the board of commissioners is measured by the sigma of the members of the board of commissioners, management ownership is measured by the number of shares owned by management divided by the number of outstanding shares multiplied by 100%. The audit committee is measured by the number of audit committee members in the company, while the value of the company is measured by Price Book Value (PBV).

The method used is purposive sampling. The number of samples used in this study were 70 food and beverage companies listed on the Indonesia Stock Exchange (IDX) in 2015-2019. The type of data is secondary data that comes from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

The results of hypothesis testing indicate that institutional ownership, board of directors, board of commissioners, management ownership and audit committee simultaneously have a significant effect on the fixed value. Partially, the variables of the board of directors and the board of commissioners have a significant and significant effect on the fixed value. Although some institutional ownership, management ownership, variables in the audit committee have no effect on the fixed value.

Keywords: *Institutional Ownership, Board of Directors, Board of Commissioners, Managerial Ownership, Audit Committee, and Price Book Value (PBV).*