

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh karakteristik komite pemantau risiko dan risiko bisnis terhadap kinerja keuangan. Penelitian ini juga bertujuan untuk menguji pengaruh karakteristik komite pemantau risiko, risiko bisnis dan kinerja keuangan terhadap nilai perusahaan.

Jenis penelitian ini adalah kuantitatif, kausal komparatif. Sampel diperoleh dengan metode *purposive sampling* sebesar 27 dari 43 perusahaan bank yang terdaftar di Bursa Efek Indonesia selama 2015-2018. Metode analisis yang digunakan adalah analisis jalur (*path analysis*) dengan aplikasi *Software Smart PLS* versi 3.0.

Hasil penelitian menunjukkan bahwa rapat komite pemantau risiko berpengaruh positif signifikan terhadap kinerja keuangan, sedangkan risiko bisnis berpengaruh negatif signifikan terhadap kinerja keuangan. Independensi komite pemantau risiko dan kinerja keuangan juga ditemukan berpengaruh positif signifikan terhadap nilai perusahaan.

Kata Kunci : Komite Pemantau Risiko, Risiko Bisnis, Kinerja Keuangan, Nilai Perusahaan

ABSTRACT

This research aimed to examine the effect of characteristic of risk monitoring committee and business risk on the financial performance. Moreover, it also aimed to examine the effect of risk monitoring committee, business risk and financial performance on the firm value.

The population was 43 banking companies which were listed on Indonesia Stock Exchange 2015-2018. Furthermore, the research was quantitative with comparative causal as its approach. Additionally, the data collection technique used purposive sampling. In line with, there were 27 bank companies as sample. In addition, the data analysis technique used was path analysis with Smart PLS 3.0.

The research result concluded a meeting of risk monitoring committee had positive and significant effect on the financial performance. On the other hand, business risk had negative and significant effect on the financial performance. Meanwhile, independency of risk monitoring committee as well as financial performance had positive and significant effect on the firm value.

Keywords : *Risk Monitoring Committee, Business Risk, Financial Performance, Firm Value*