

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh komisaris independen, kepemilikan manajerial, dewan komisaris, profitabilitas dan *leverage* terhadap nilai perusahaan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2016-2019.

Jenis penelitian ini adalah penelitian kuantitatif. Sedangkan obyek yang diteliti adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia yang berjumlah 45 perusahaan. Berdasarkan teknik pengambilan sampel *purposive sampling*, diperoleh sampel sebanyak 33 perusahaan perbankan. Teknik analisis data menggunakan regresi linier berganda dengan pengujian hipotesis menggunakan uji t.

Hasil penelitian menunjukkan bahwa mekanisme *good corporate governance* melalui keberadaan komisaris independen tidak berpengaruh terhadap nilai perusahaan. Mekanisme *good corporate governance* melalui keberadaan kepemilikan manajerial tidak berpengaruh terhadap nilai perusahaan. Mekanisme *good corporate governance* melalui keberadaan dewan komisaris berpengaruh terhadap nilai perusahaan. Profitabilitas yang diukur dengan *return on assets* berpengaruh terhadap nilai perusahaan. *Leverage* yang diukur dengan *debt to equity ratio* tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci: Komisaris Independen, Kepemilikan Manajerial, Dewan Komisaris, Profitabilitas, Leverage, Nilai Perusahaan

ABSTRACT

This study aims to analyze the effect of independent commissioners, managerial ownership, board of commissioners, profitability and leverage on firm value in banking companies listed on the Indonesian Stock Exchange for the period 2016-2019.

This type of research is quantitative research. While the object under study is the banking companies listed on the Indonesia Stock Exchange, totaling 45 companies. Based on the purposive sampling technique, a sample of 33 banking companies was obtained. The data analysis technique used multiple linear regression with hypothesis testing using the t test.

The results showed that the good corporate governance mechanism through the presence of independent commissioners had no effect on firm value. Good corporate governance mechanism through the existence of managerial ownership has no effect on firm value. Good corporate governance mechanism through the existence of a board of commissioners has an effect on firm value. Profitability as measured by return on assets has an effect on firm value. Leverage as measured by debt to equity ratio has no effect on firm value.

Keywords: good corporate governance, profitability, leverage, firm value

