

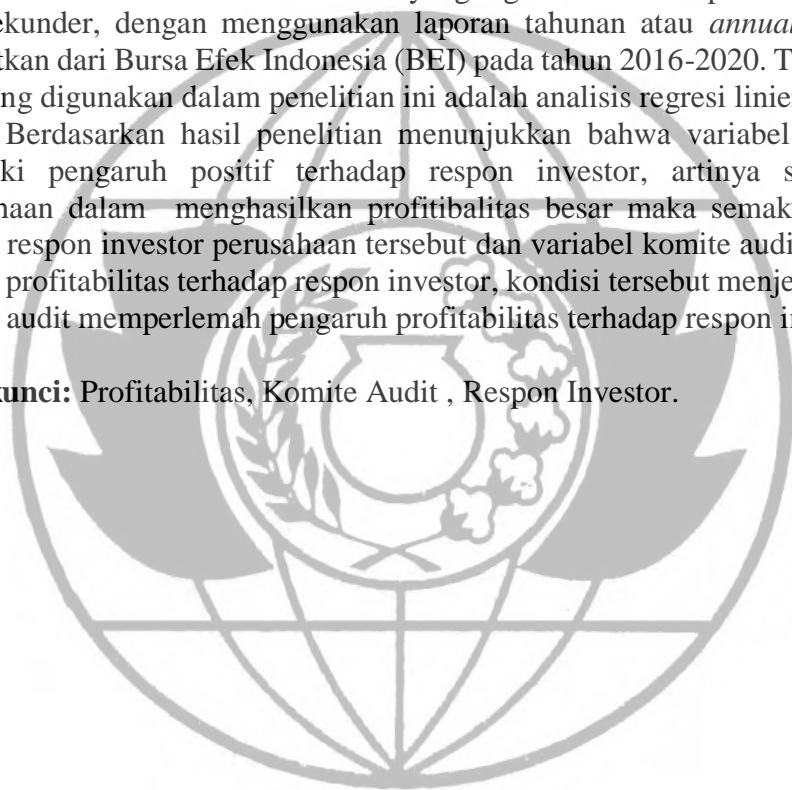
ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas terhadap respon investor dengan komite audit sebagai variabel moderating. melalui data pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2020.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2020. Total sampel setelah dilakukan purposive sampling adalah 27 perusahaan manufaktur. Jenis data yang digunakan dalam penelitian ini adalah data sekunder, dengan menggunakan laporan tahunan atau *annual report* yang didapatkan dari Bursa Efek Indonesia (BEI) pada tahun 2016-2020. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda.

Berdasarkan hasil penelitian menunjukkan bahwa variabel profitabilitas memiliki pengaruh positif terhadap respon investor, artinya semakin baik perusahaan dalam menghasilkan profitabilitas besar maka semakin besar pula tingkat respon investor perusahaan tersebut dan variabel komite audit memoderasi negatif profitabilitas terhadap respon investor, kondisi tersebut menjelaskan bahwa komite audit memperlemah pengaruh profitabilitas terhadap respon investor.

Kata kunci: Profitabilitas, Komite Audit , Respon Investor.



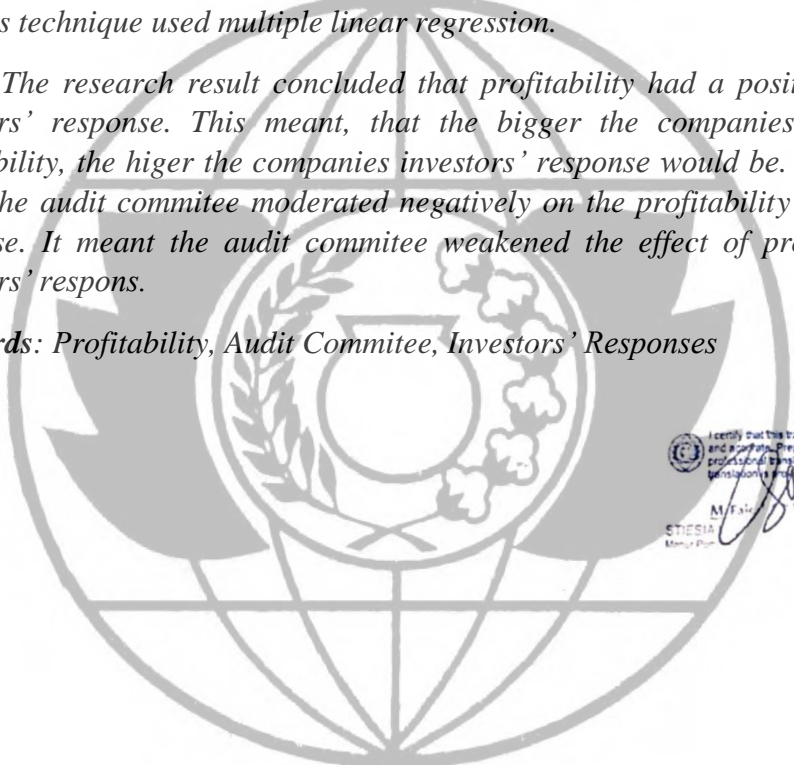
ABSTRACT

This research aimed to examine the effect of profitability on investors' response, with the audit committee as moderating variable, through data of manufacturing companies that were listed on the Indonesia Stock Exchange (IDX) from 2016 to 2020.

The research was quantitative. The population was all manufacturing companies that were listed on the Indonesia Stock Exchange (IDX) from 2016 to 2020. Moreover, the data collection technique used purposive sampling with 27 companies as the sample. Furthermore, the data were secondary in the form of annual reports which were taken from IDX 2016-2020. Additionally, the data analysis technique used multiple linear regression.

The research result concluded that profitability had a positive effect on investors' response. This meant, that the bigger the companies had bigger profitability, the higher the companies' investors' response would be. On the other hand, the audit committee moderated negatively on the profitability of investors' response. It meant the audit committee weakened the effect of profitability on investors' responses.

Keywords: Profitability, Audit Committee, Investors' Responses



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