

ABSTRAK

Penelitian ini bertujuan untuk mengetahui serta menguji secara empiris apakah nilai perusahaan dapat di pengaruhi oleh variable kepemilikan manajerial, kepemilikan institusional, komite audit serta dewan komisaris independent untuk *good corporate governance* dan kebijakan dividen. Penelitian ini dilakukan guna meningkatkan pengetahuan dan menambah wawasan pembaca terkait *good corporate governance* dan kebijakan dividen dalam mempengaruhi nilai perusahaan.

Penelitian ini merupakan penelitian kuantitatif. Pada penelitian ini sampel diperoleh menggunakan metode *purposive sampling*, dimana objek penelitian adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2021. Sehingga total sampel sebanyak 15 perusahaan dan total data pengamatan sebanyak 60 data pengamatan. Data didapat melalui *website idx.co.id*. Teknik analisis yang digunakan adalah regresi linier berganda.

Hasil penelitian yang diperoleh pada penelitian ini adalah bahwa variabel kepemilikan manajerial berpengaruh negatif terhadap nilai perusahaan, kepemilikan institusional berpengaruh negatif terhadap nilai perusahaan, komite audit berpengaruh negatif terhadap nilai perusahaan, dewan komisaris independent berpengaruh positif terhadap nilai perusahaan, dan kebijakan dividen tidak berpengaruh terhadap nilai perusahaan.

Kata kunci: kepemilikan manajerial, kepemilikan institusional, komite audit, dewan komisaris independent, kebijakan dividen

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ABSTRACT

This research aimed to find out and examine empirically whether the firm value was affected by the variables of managerial ownership, institutional ownership, audit committee, independent commissioners board for Good Corporate Governance, also dividend policy. The objective was to gain knowledge and insight related to Good Corporate Governance and dividend policy affecting the firm value

The research was quantitative. Furthermore, the data collection technique used purposive sampling, The population was banking companies listed on the Indonesia Stock Exchange (IDX) during 2018-2021. In line with that, there were 15 companies as a sample with a total observation data of 60. Moreover, the data were taken from the website idx.co.id. Additionally, the data analysis technique used multiple linear regressions.

The result showed that managerial ownership had a negative effect on the firm value. Likewise, institutional ownership had a negative effect on the firm value. Similarly, the audit committee had a negative effect on the firm value. On the other hand, independent commissioners board had a positive effect on the firm value. However, the dividend policy did not affect the firm value.

Keywords: *Managerial Ownership, Institutional Ownership, Audit Committee, Independent Commissioners Board, Dividend Policy*

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M. Faisal S.Pd., M.Pd

STESIA Loka Center
Manor Puncu, Jl. Raya 6/118, Indonesia