

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, komite audit dan ukuran perusahaan. Populasi dalam penelitian ini adalah perusahaan keramik dan porselen yang terdaftar di BEI tahun 2017-2021. Data yang digunakan adalah laporan tahunan melalui website resmi BEI. Sampel penelitian diperoleh menggunakan *purposive sampling* sehingga diperoleh sampel sebanyak 7 perusahaan dengan keseluruhan data sejumlah 35. Penelitian ini merupakan jenis penelitian korelasional dengan pendekatan kuantitatif. Metode analisis yang digunakan penelitian ini, metode analisis regresi linier berganda.

Kepemilikan manajerial diukur dengan menghitung jumlah saham manajerial dibagi jumlah saham yang beredar, kepemilikan institusional diukur dengan menghitung jumlah saham institusional dibagi jumlah saham yang beredar, dewan komisaris independen diukur dengan menghitung jumlah dewan komisaris independen dibagi jumlah anggota dewan komisaris, komite audit diukur dengan menghitung banyaknya jumlah anggota komite audit di perusahaan, ukuran perusahaan dihitung dengan LN (total aset) dan kinerja keuangan diukur dengan *Return On Assets*.

Hasil analisis penelitian ini menunjukkan, kepemilikan manajerial tidak berpengaruh terhadap kinerja keuangan, kepemilikan institusional berpengaruh positif terhadap kinerja keuangan, dewan komisaris independen berpengaruh positif terhadap kinerja keuangan, komite audit tidak berpengaruh terhadap kinerja keuangan dan ukuran perusahaan berpengaruh negatif terhadap kinerja keuangan.

Kata Kunci: Kepemilikan Manajerial, Ukuran Perusahaan, Kinerja Keuangan

ABSTRACT

This research aimed to examine the effect of managerial ownership, institutional ownership, independent commissioners' board, audit committee, and firm size. The population was Ceramic and Porcelain companies listed on the IDX during 2017-2021. Moreover, the data were annual reports taken from the official website of IDX. The data collection technique used purposive sampling, with 7 companies as the sample during 5 years of observation. In total, there were 35 data samples. Furthermore, the research was correlational-quantitative. The data analysis technique used multiple linear regression.

The managerial ownership was measured by calculating the number of managerial shares divided by the number of shares outstanding, institutional ownership was measured by calculating the number of institutional shares divided by the number of shares outstanding, the independent commissioners' board was measured by counting the number of independent commissioners divided by the number of commissioners' board member, the audit committee was measured by counting the number of audit committee members in the company, and the firm company was calculated with LN (total assets) and financial performance measured by Return On Assets.

The result showed that managerial ownership did not affect financial performance. However, institutional ownership had a positive effect on financial performance. Likewise, independent commissioners' board had a positive effect on financial performance. In contrast, the audit committee did not affect financial performance. On the contrary, firm size had a negative effect on financial performance.

Keywords: *Managerial Ownership, Firm Size, Financial Performance*



I certify that this translation is true and accurate. Prepared by a professional translator. This translation is provided on this day

7/3/23

M. Faisal, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia

