

ABSTRAK

Rahmawati, Hana. 2024. Pengaruh Dewan Komisaris Independensi dan Komite Auidt dengan Kepemilikan Manajerial sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Moh. Ubaidillah, S.Pd., M.Si., Ak., C.A. Pembimbing (II) Dr. Abd Rohman Taufiq, S.E., M.S.A., Ak., CA., CSRS., CSRA., CMA., CIBA., CERA.

Tujuan penelitian untuk mengetahui Pengaruh Dewan Komisaris Independensi dan Komite Auidt terhadap Kinerja Keuangan dengan Kepemilikan Manajerial sebagai Variabel Moderasi. Data yang digunakan adalah data sekunder berupa Annual Report perusahaan Badan Usaha Milik Negara (BUMN) periode 2018-2022 yang diunduh melalui website resmi perusahaan. Populasi penelitian ini adalah seluruh perusahaan BUMN yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022 dengan jumlah 24 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling* dengan dilakukan *outlier* data sehingga diperoleh sampel sejumlah 89 data. Teknik analisis data menggunakan analisis regresi linier dan *Moderate Regression Analysis* (MRA). Data diolah menggunakan bantuan program SPSS. Hasil penelitian menunjukkan bahwa komisaris independen tidak berpengaruh terhadap kinerja keuangan (ROE), komite audit berpengaruh terhadap kinerja keuangan (ROE), kepemilikan manajerial tidak mampu memoderasi pengaruh dewan komisaris independensi terhadap kinerja keuangan, serta kepemilikan manajerial tidak mampu memoderasi pengaruh komite auidt terhadap kinerja keuangan.

Kata Kunci: Komisaris Independen, Komite Audit, Kinerja Keuangan, Kepemilikan Manajerial

ABSTRACT

Rahmawati, Hana. 2024. The Influence of Board of Commissioners Independence and Audit Committee with Managerial Ownership as a Moderating Variabel. Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Supervisor (I) Moh. Ubaidillah, S.Pd., M.Sc., Ak., C.A. Supervisor (II) Dr. Abd Rohman Taufiq, S.E., M.S.A., Ak., CA., CSRS., CSRA., CMA., CIBA., CERA.

The aim of the research was to determine the influence of Board of Commissioners Independence and the Audit Committee towards Financial Performance with Managerial Ownership as a Moderating Variable. The data used was secondary data in the form of Annual Reports of State-Owned Enterprises (BUMN) for the 2018-2022 period which were downloaded via the company's official website. The population of this research was all state-owned companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period with a total of 24 companies. The sampling technique used a purposive sampling method with outlier data so that a sample of 89 data was obtained. Data analysis techniques used linear regression analysis and Moderate Regression Analysis (MRA). Data was processed using the SPSS program. The results of the research show: independent commissioners have no effect towards financial performance (ROE), audit committees have no effect towards financial performance (ROE), managerial ownership was unable to moderate the influence of board of commissioners independence towards financial performance, and managerial ownership is unable to moderate the influence of audit committees towards financial performance.

Keywords: *Independent Commissioner, Audit Committee, Financial Performance, Manager Ownership*