

ABSTRAK

Elysa Dwi Puji Astuti 2025. Pengaruh Dewan Komisaris Independen, komite audit dan Capital Structure Terhadap Firm Value Dengan Financial Performance Sebagai Variabel Mediasi (Studi Kasus pada Perusahaan Sektor Consumer Non-Cyclicals yang Terdaftar di BEI Tahun 2021-2024). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis. UNIVERSITAS PGRI MADIUN. Pembimbing (1) Maya Novitasari, S.E., M.Ak (II) Dra. Juli Murwani, M.Si.

Penelitian ini bertujuan untuk menganalisis pengaruh dewan komisaris independen, komite audit, dan capital structure terhadap firm value dengan financial performance sebagai variabel mediasi yang dilakukan terhadap Perusahaan sektor consumer non-cyclicals yang terdaftar di Bursa Efek Indonesia tahun 2021-2024. Penelitian ini merupakan penelitian kuantitatif dimana data diolah dengan SPSS 24. Populasi dalam penelitian ini adalah Perusahaan sektor consumer non-cyclicals yang terdaftar di Bursa Efek Indonesia tahun 2021-2024. Penentuan sampel menggunakan metode purposive sampling. Dalam penelitian ini menunjukkan bahwa dewan komisaris independen, capital structure, dan financial performance berpengaruh positif dan signifikan terhadap Firm value, komite audit berpengaruh negatif dan tidak signifikan terhadap firm value, dewan komisaris independen, komite audit dan capital structure berpengaruh negatif dan signifikan terhadap financial performance, dan financial performance mampu memediasi hubungan dewan komisaris independen, dan capital structure terhadap firm value, sedangkan financial performance tidak mampu memediasi hubungan komite audit terhadap firm value.

Kata Kunci : Dewan Komisaris Independen, Komite Audit, Capital Structure, Firm Value, Financial Performance.

This study aims to analyze the influence of the independent board of commissioners, audit committee, and capital structure on firm value with financial performance as a mediation variable carried out for non-cyclical consumer sector companies listed on the Indonesia Stock Exchange in 2021-2024. This research is a quantitative research where data is processed with SPSS 24. The population in this study is consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange in 2021-2024. Sample determination using the purposive sampling method. In this study, it is shown that the independent board of commissioners, capital structure, and financial performance have a positive and significant effect on firm value, the audit committee has a negative and insignificant effect on firm value, the independent board of commissioners, the audit committee and capital structure have a negative and significant effect on financial performance, and financial performance is able to mediate the relationship between the independent board of commissioners, and the capital structure to firm value. Meanwhile, financial performance is not able to mediate the relationship between the audit committee and firm value.

Keywords: Independent Board of Commissioners, Audit Committee, Capital Structure, Firm Value, Financial Performance.