

## **ABSTRACT**

*This study aims to to analyze the influence of efektifitas the board of commissioners , audit committee , a tenure of family , the quality of an audit , audite tenure to the cost equity. Sampling in this research is done by purposive sampling. The method of analysis on of this research is regression analysis of multiple linear . This research using secondary data from manufacturing companies who released a report financial in the period 2012-2016 obtained from BEI.*

*The research results show that the effectiveness of the board of commissioners and a tenure of family had a significant effect on the cost of equity , while the effectiveness of audit committee and quality of a selection process and audite tenure has not been affecting the the cost of equity .*

**Keywords :** *effectiveness ofboard commissioners, effectiveness of audit committee, family ownership, audit quality, audite tenure, cost of equity*

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh efektifitas dewan komisaris, komite audit, kepemilikan keluarga, kualitas audit, *audite tenure* terhadap biaya ekuitas. Pengambilan sampel dalam penelitian ini dilakukan secara *purposive sampling*. metode analisis pada penelitian ini adalah analisis regresi linier berganda. Penelitian ini menggunakan data sekunder dari perusahaan manufaktur yang menerbitkan laporan keuangan pada periode 2012-2016 yang diperoleh dari BEI.

Hasil penelitian menunjukkan bahwa efektifitas dewan komisaris dan kepemilikan keluarga berpengaruh terhadap biaya ekuitas, sedangkan efektifitas komite audit dan kualitas audit serta *audite tenure* tidak berpengaruh terhadap biaya ekuitas.

**Kata kunci** : efektifitas dewan komiaris, komite audit, kepemilikan keluarga, kualitas audit, *audite tenure*, biaya ekuitas