

ABSTRAKSI

Penelitian ini bertujuan untuk mendiskripsikan dan menganalisis pengaruh kepemilikan institusional, kepemilikan manajerial, jumlah dewan komisaris, dewan komisaris independen, frekuensi rapat dewan komisaris, jumlah komite audit, komite audit independen dan frekuensi rapat komite audit terhadap nilai perusahaan pada perusahaan perbankan di BEI. Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di BEI periode tahun 2012 – 2016 sebesar 31 perusahaan. Untuk menentukan jumlah sampel, maka dalam penelitian ini menggunakan teknik *purposive sampling*. Teknik *purposive sampling* merupakan teknik dimana pengambilan sampel berdasarkan beberapa pertimbangan atau kriteria tertentu. Dari teknik tersebut diperoleh jumlah sampel sebesar 19 perusahaan. Alat analisis dalam penelitian ini adalah analisis regresi linier berganda, dimana sebelum analisis ini dilakukan sebelumnya dilakukan uji asumsi klasik terlebih dahulu.

Berdasarkan hasil pengujian menunjukkan bahwa kepemilikan institusional, kepemilikan manajerial, jumlah dewan komisaris, dewan komisaris independen, jumlah komite audit, komite audit independen dan frekuensi rapat komite audit tidak berpengaruh positif terhadap nilai perusahaan. Sedangkan frekuensi rapat dewan komisaris terbukti berpengaruh positif terhadap nilai perusahaan.

Kata Kunci : kepemilikan institusional, kepemilikan manajerial, karakteristik dewan komisaris, karakteristik komite audit.

ABSTRACT

This study aims to describe and analyze the influence of institutional ownership, managerial ownership, number of board of commissioners, independent board of commissioners, frequency of board meeting meetings, number of audit committees, independent audit committee and frequency of audit committee meetings on valuecompanies in banking companies on the IDX. The population in this study were all banking companies listed on the Stock Exchange in the period 2012-2016 of 31 companies. To determine the number of samples, then in this study using purposive sampling technique. The purposive sampling technique is a technique where sampling is based on certain considerations or criteria. From this technique, a sample of 19 companies is obtained. The analytical tool in this study is multiple linear regression analysis, where before this analysis was carried out previously carried out the classical assumption first.

Based on the test results show that institutional ownership, managerial ownership, number of board of commissioners, independent board of commissioners, number of audit committees, independent audit committee and frequency of audit committee meetings have no positive effect on the value of the company. While the frequency of board of commissioners meetings proved to have a positive effect on the value of the company.

Keywords: institutional ownership, managerial ownership, characteristics of the board of commissioners, characteristics of the audit committee.