

ABSTRACT

The purpose of this study is to find the influence of the board of directors, board of commissioners, audit committees, and independent commissioners on financial performance. The population used is the IDX30 indexed company annual report for the period 2018-2019 and a sample of 29 companies' annual reports. Sampling techniques are implemented through purposive sampling and data collection methods using documentation. Data analysis techniques utilize descriptive statistics, classic assumption tests, determination coefficient tests, multiple linear regression analysis, and hypothesis tests using t-tests and f-tests. The results of the t test prove the board of directors has influence over Return On Equity. The board of commissioners has no influence over Return On Equity. The audit committee has no influence over Return On Equity. Independent commissioners have no influence over Return On Equity. On the F test results prove the board of directors, board of commissioners, audit committee, and independent commissioners simultaneously have no influence over Return On Equity. The implications of this study can include members of the board of directors in training programs to improve their performance functions. The results of the study can be used by the company's internal parties as a consideration to establish policies.

Keywords: board of directors, board of commissioners, audit committee, independent commissioner, return on equity

ABSTRAK

Tujuan studi ini ialah untuk mendapati pengaruh dewan direksi, dewan komisaris, komite audit, dan komisaris independen pada kinerja keuangan. Populasi yang digunakan ialah laporan tahunan perusahaan terindeks IDX30 periode 2018-2019 dan sampel berupa laporan tahunan 29 perusahaan. Teknik pengambilan sampel dilaksanakan melalui *purposive sampling* dan metode pengumpulan data memakai dokumentasi. Teknik analisis data memanfaatkan statistik deskriptif, uji asumsi klasik, uji koefisien determinasi, analisis regresi linier berganda, serta uji hipotesis memakai uji-t dan uji-f. Hasil uji t membuktikan dewan direksi memiliki pengaruh atas *Return On Equity*. Dewan komisaris tidak memiliki pengaruh atas *Return On Equity*. Komite audit tidak memiliki pengaruh atas *Return On Equity*. Komisaris independen tidak memiliki pengaruh atas *Return On Equity*. Pada hasil uji F membuktikan dewan direksi, dewan komisaris, komite audit, dan komisaris independen secara simultan tidak ada pengaruh atas *Return On Equity*. Implikasi dari studi ini emiten dapat mengikutsertakan anggota dewan direksi pada program pelatihan guna meningkatkan fungsi kinerjanya. Hasil studi bisa dipakai oleh pihak intern perusahaan sebagai bahan pertimbangan untuk menetapkan kebijakan.

Kata kunci: dewan direksi, dewan komisaris, komite audit, komisaris independen, *return on equity*