

**PENGARUH KEPEMILIKAN MANAJERIAL, KEPEMILIKAN
INSTITUSIONAL DAN KOMITE AUDIT TERHADAP KINERJA
KEUANGAN PERUSAHAAN PADA SUB SEKTOR PERBANKAN YANG
TERDAFTAR DI BURSA EFEK INDONESIA**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kepemilikan manajerial, kepemilikan institusional dan komite audit terhadap kinerja keuangan perusahaan pada sub sektor perbankan yang terdaftar di Bursa Efek Indonesia. Subjek dari penelitian ini yaitu perusahaan-perusahaan sub sektor perbankan yang terdaftar di Bursa Efek Indonesia, khususnya perusahaan perbankan jenis Bank Swasta Nasional periode 2023-2024. Sedangkan objek dari penelitian adalah kepemilikan manajerial, kepemilikan institusional, komite audit dan kinerja keuangan. Sampel penelitian sebanyak 20 perusahaan. Penelitian ini menggunakan metode kuantitatif kausal. Teknik pengambilan sampel yang digunakan yaitu *purposive sampling*. Metode analisis data menggunakan analisis regresi linier berganda. Metode pengumpulan data yaitu dengan pencatatan dokumen dengan mempergunakan data sekunder. Hasil penelitian menunjukkan bahwa (1) kepemilikan manajerial, kepemilikan institusional dan komite audit berpengaruh signifikan terhadap kinerja keuangan, (2) kepemilikan manajerial berpengaruh positif dan signifikan terhadap kinerja keuangan, (3) kepemilikan institusional berpengaruh positif dan signifikan terhadap kinerja keuangan, (4) komite audit tidak berpengaruh terhadap kinerja keuangan.

Kata kunci: kepemilikan manajerial, kepemilikan institusional, komite audit, kinerja keuangan, *Return On Assets*.

***THE INFLUENCE OF MANAGERIAL OWNERSHIP, INSTITUTIONAL
OWNERSHIP AND AUDIT COMMITTEE ON THE FINANCIAL
PERFORMANCE OF COMPANIES IN THE BANKING SUB-SECTOR
LISTED ON THE INDONESIAN STOCK EXCHANGE***

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ABSTRACT

This study aims to examine the effect of managerial ownership, institutional ownership and audit committee on company financial performance in the banking sub-sector listed on the Indonesia Stock Exchange. The subject of this research is banking sub-sector companies listed on the Indonesia Stock Exchange, especially banking companies of the National Private Bank type for the period 2023-2024. While the object of research is managerial ownership, institutional ownership, audit committee and financial performance. The research sample was 20 companies. This research uses causal quantitative methods. The sampling technique used was purposive sampling. The data analysis method uses multiple linear regression analysis. The data collection method is by recording documents using secondary data. The results showed that (1) managerial ownership, institutional ownership and audit committee have a significant effect on financial performance, (2) managerial ownership has a positive and significant effect on financial performance, (3) institutional ownership has a positive and significant effect on financial performance, (4) the audit committee has no effect on financial performance.

Keywords: *managerial ownership, institutional ownership, audit committee, financial performance, Return On Assets.*