

## INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan manajerial, dewan komisaris, komite audit, dan ukuran perusahaan terhadap kinerja keuangan (ROA) perusahaan perbankan yang terdaftar pada Bursa Efek Indonesia periode 2018-2022. Penelitian ini merupakan penelitian kuantitatif. Pemilihan sampel dilakukan dengan metode *purposive sampling*. Metode analisis data menggunakan regresi data panel. Periode penelitian selama tahun 2018-2022 dengan total objek penelitian 13 perusahaan. Hasil penelitian menunjukkan bahwa variabel kepemilikan manajerial berpengaruh negatif terhadap kinerja keuangan. Variabel dewan komisaris dan komite audit tidak memiliki pengaruh terhadap kinerja keuangan. Variabel ukuran perusahaan berpengaruh positif terhadap kinerja keuangan. Kemudian besarnya koefisien determinasi (*adjusted R-square*) adalah 14,91 persen yang artinya ROA dapat dijelaskan oleh variabel kepemilikan manajerial, dewan komisaris, komite audit, serta ukuran perusahaan, sedangkan sisanya sebesar 85,09 persen dijelaskan oleh variabel lain di luar model penelitian ini.

Kata Kunci : *Good corporate governance*, Kepemilikan manajerial, Dewan komisaris, Komite audit dan Ukuran Perusahaan.

## ABSTRACT

*This study aims to determine the effect of managerial ownership, board of commissioners, audit committee, and company size on the financial performance (ROA) of banking companies listed on the Indonesia Stock Exchange for the 2018-2022 period. This research is quantitative research. The sample selection was carried out by purposive sampling method. The data analysis method uses panel data regression. The research period was during 2018-2022 with a total research object of 13 companies. The results showed that the managerial ownership variable had a negative effect on financial performance. The variables of the board of commissioners and audit committee have no effect on financial performance. The company size variable has a positive effect on financial performance. Then the coefficient of determination (adjusted R-square) is 14.91 percent, which means that ROA can be explained by the variables of managerial ownership, board of commissioners, audit committee, and company size, while the remaining 85.09 percent is explained by other variables outside this research model.*

*Keywords : Good corporate governance, Managerial ownership, Board of commissioners, audit committee, and company size .*