

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh dewan komisaris, komisaris independen, komite audit, kepemilikan manajerial, dan kepemilikan institusional terhadap kinerja perusahaan yang diukur menggunakan *Cash Flow Return on Assets* (CFROA). Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI periode 2010-2014. Penelitian ini menggunakan sampel sebanyak 16 perusahaan dari 132 populasi perusahaan manufaktur yang diperoleh dengan menggunakan metode *purposive sampling*. Teknik analisis yang digunakan adalah statistik deskriptif, dengan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa Uji parsial menunjukkan bahwa ukuran dewan komisaris, kepemilikan manajerial, dan kepemilikan institusional berpengaruh signifikan terhadap kinerja perusahaan, sedangkan komisaris independen dan komite audit tidak berpengaruh signifikan terhadap kinerja perusahaan.

Kata kunci: dewan komisaris, komisaris independen, komite audit, kepemilikan manajerial, kepemilikan institusional dan *cash flow return on assets*.

## **ABSTRACT**

*This study aimed to examine the effect of the board of directors, independent directors, audit committee, managerial ownership and institutional ownership on firm performance is measured using the Cash Flow Return on Assets (CFROA). The population in this research is manufacturing companies that listed on the BEI period 2010-2014. This study used a sample of 16 companies out of 132 manufacturing companies populations obtained by using purposive sampling method. The analysis technique used is descriptive statistics and multiple linear regression analysis. The results of this study indicate that the board size, the proportion of independent directors, the number of audit committee, institutional ownership, managerial ownership and simultaneously (together) significantly affects to the performance of the company. Partial test shows that the board size, managerial ownership and institutional ownership have a significant effect on the performance of the company, while the independent directors and audit committee does not significantly influence the company's performance.*

*Keywords: board of comissioners, commissioners independent, audit committee, managerial ownership, institusional ownersip, cash flow return on assets.*