

ABSTRAK

Penelitian ini bertujuan untuk menguji kepemilikan manajerial, kepemilikan institusional, proporsi dewan komisaris independen, ukuran dewan direksi, dan komite audit terhadap profitabilitas perusahaan yang diukur dengan menggunakan *Return On Equity (ROE)*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI periode 2011-2015. Penelitian ini menggunakan sampel sebanyak 27 perusahaan dari 146 perusahaan manufaktur yang diperoleh dengan metode *purposive sampling*. Teknik analisis yang digunakan adalah statistik deskriptif dengan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa Komisaris Independen, Dewan Direksi, Komite Audit berpengaruh terhadap *Return On Equity (ROE)*, sedangkan kepemilikan manajerial, kepemilikan institusional tidak berpengaruh terhadap *Return On Equity (ROE)*.

Kata kunci : Kepemilikan Manejerial, Kepemilikan Institusional, Komisaris Independen, Dewan Direksi, Komite Audit dan *Return On Equity(ROE)*.

ABSTRACT

This study aims to examine managerial ownership, institutional ownership, the proportion of independent commissioners, the size of the board of directors, and the audit committee on company profitability as measured by using Return On Equity (ROE). The population in this study are manufacturing companies listed on the Stock Exchange for the period 2011-2015. This study uses a sample of 27 companies from 146 manufacturing companies obtained by purposive sampling method. The analysis technique used is descriptive statistics with multiple linear regression analysis. The results of this study indicate that the Independent Commissioner, the Board of Directors, the Audit Committee have an effect on Return On Equity (ROE), while managerial ownership, institutional ownership has no effect on Return On Equity (ROE).

Keywords: Managerial Ownership, Institutional Ownership, Independent Commissioner, Board of Directors, Audit Committee and Return On Equity (ROE).