

ABSTRAK

Skripsi dengan judul “Pengaruh Ukuran Dewan Komisaris, Ukuran Dewan Direksi, Ukuran Komite Audit, dan Ukuran Perusahaan Terhadap Kinerja Perbankan Pada Bank Pembangunan Daerah Di Indonesia Tahun 2015-2020” ditulis oleh Ifadatul Musdalifah, NIM 12401173436, pembimbing Risdiana Himmati, M.Si.

Penelitian ini di di latar belakang oleh kenyataan bahwa ROA Bank Pembangunan Daerah tahun 2015-2019 mengalami fluktuasi, hal tersebut menunjukkan adanya faktor yang mempengaruhinya. Salah satu faktor tersebut adalah *Good Corporate Governance*. Dengan mengimplementasikan *Good Corporate Governance* dan di dukung dengan mekanismenya akan meningkatkan kinerja perbankan. Kinerja perbankan dipengaruhi oleh ukuran Dewan Komisaris, ukuran Dewan Direksi, ukuran Komite Audit, dan ukuran perusahaan.

Rumusan masalah dalam penelitian ini yaitu Bagaimana Pengaruh Ukuran Dewan Komisaris, Ukuran Dewan Direksi, Ukuran Komite Audit, dan Ukuran Perusahaan Terhadap Kinerja Perbankan Pada Bank Pembangunan Daerah Indonesia Tahun 2015-2020?. Penelitian ini menggunakan pendekatan kuantitatif dan jenis data adalah data sekunder serta jumlah sampel 12 bank yang diambil menggunakan teknik *purposive sampling*. Pengolahan data dalam penelitian ini menggunakan *E-Views* 10 dengan teknik analisis regresi data panel.

Hasil penelitian ini adalah secara parsial ukuran Dewan Komisaris, ukuran Dewan Direksi, dan ukuran perusahaan tidak berpengaruh signifikan terhadap kinerja perbankan. Sedangkan ukuran Komite Audit berpengaruh negatif dan signifikan terhadap kinerja perbankan. Secara simultan ukuran Dewan Komisaris, ukuran Dewan Direksi, ukuran Komite Audit, dan ukuran perusahaan berpengaruh signifikan terhadap kinerja perbankan.

Kata kunci: Dewan Komisaris, Dewan Direksi, Komite Audit, Ukuran Perusahaan, ROA, dan Regresi Panel.

ABSTRACT

Thesis with the title "The Influence of Board of Commissioners Size, Board of Directors Size, Audit Committee Size, and Company Size on Banking Performance at Regional Development Banks in Indonesia 2015-2020" was written by Ifadatul Musdalifah, NIM 12401173436, supervisor Risdiana Himmati, M.Sc.

This research is motivated by the fact that the ROA of Regional Development Banks in 2015-2019 fluctuated, this indicates that there are factors that influence it. One of these factors is Good Corporate Governance. By implementing Good Corporate Governance and supported by the mechanism, it will improve banking performance. Banking performance is influenced by the size of the Board of Commissioners, the size of the Board of Directors, the size of the Audit Committee, and the size of the company.

The formulation of the problem in this study is how the influence of the size of the board of commissioners, the size of the board of directors, the size of the audit committee, and the size of the company on banking performance at Indonesian regional development banks in 2015-2020?. This study uses a quantitative approach and the type of data is secondary data and the number of samples is 12 banks taken using purposive sampling technique. Data processing in this study using E-Views 10 with panel data regression analysis techniques.

The results of this study are partially the size of the Board of Commissioners, the size of the Board of Directors, and the size of the company have no significant effect on banking performance. Meanwhile, the size of the Audit Committee has a negative and significant effect on banking performance. Simultaneously the size of the Board of Commissioners, the size of the Board of Directors, the size of the Audit Committee, and the size of the company have a significant effect on banking performance.

Keywords: Audit Committee, Board of Commissioners, Board of Directors, Company Size, Panel Regression and ROA.