

## ABSTRACT

### ***The Impact of the Audit Committee, Board of Directors, Independent Commissioners, Institutional Ownership, and Managerial Ownership on Firm Value.***

Evita Sari <sup>1)</sup>, Fitriyah Nurhidayah<sup>2)</sup>, Rudi Harianto<sup>2)</sup>

<sup>1)</sup> Student of Accounting Department, Pembangunan Jaya University

<sup>2)</sup> Lecturer of Accounting Department, Pembangunan Jaya University

*The company's main goal is to increase the value of the company in the long term in order to give investors confidence. The purpose of this study is to find out how the impact of the audit committee, board of directors, independent commissioners, institutional ownership, and managerial ownership has on firm value. This research uses a type of quantitative research with studies on mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period using a data collection technique, namely purposive sampling. The results showed that the audit committee (X1) and institutional ownership (X4) had an effect on firm value with a probability  $<0,09$ . The board of directors (X2), independent commissioners (X3), and managerial ownership (X5) have no effect on firm value. The audit committee, board of directors, independent commissioners, institutional ownership, managerial ownership have a simultaneous effect on firm value. With a coefficient of determination  $R\text{-adj } 0,9626$ . This research was conducted to find out how the impact of audit committees, boards of directors, independent commissioners, institutional ownership, and managerial ownership has on firm value in the mining sector which are listed or registered on the Indonesia Stock Exchange (IDX) for the 2017-2021 period, totaling 53 companies and in accordance with predetermined criteria. Testing was carried out using E-views 12 software.*

**Keywords:** *Firm Value, Audit Committee, Board of Directors, Independent Commissioner, Institutional Ownership, Managerial Ownership.*

*Libraries* : 45

*Publication Years* : 2017-2021