

## Pengaruh karakteristik dewan komisaris dan komite audit terhadap performa bank di Indonesia = The influence of board of commissioner and audit committee characteristics on Indonesian bank performance

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### Abstrak

**ABSTRAK**  
Penelitian ini meneliti pengaruh dari karakteristik Dewan Komisaris dan komite audit terhadap performa bank. Karakteristik Dewan Komisaris dan komite audit diukur dengan menggunakan ukuran, independensi, frekuensi rapat, dan kompetensi dari Dewan Komisaris dan komite audit. Performa bank diukur dengan menggunakan tiga variabel yaitu (Return on Asset) ROA, (Net Interest Margin) NIM, dan (Non-performing Loans) NPL. Hasil penelitian menunjukkan bahwa kompetensi komite audit, ukuran Dewan Komisaris, Kompetensi Komisaris Independen di bidang perbankan mempengaruhi performa bank secara positif dan kompetensi di bidang akuntansi/keuangan secara negatif. Karakteristik lain dari komite audit dan Dewan Komisaris tidak memiliki pengaruh yang signifikan terhadap performa bank.

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**ABSTRACT**  
The purpose of this research is to investigate the influence of the characteristics of audit committee and board of commissioner (BOC) on bank performance. The characteristics include size, independence, meetings frequency, and competence of audit committee and BOC. This research used three variable to measure bank performance which are ROA, NIM, and NPL. The research found that audit committee competence, size of BOC, independent BOC competence in banking have a positive significant relationship and independent BOC competence in accounting/finance have a negative significant relationship with bank performance. Meanwhile, other characteristics do not have a significant impact on bank performance.;The purpose of this research is to investigate the influence of the characteristics of audit committee and board of commissioner (BOC) on bank performance. The characteristics include size, independence, meetings frequency, and competence of audit committee and BOC. This research used three variable to measure bank performance which are ROA, NIM, and NPL. The research found that audit committee competence, size of BOC, independent BOC competence in banking have a positive significant relationship and independent BOC competence in accounting/finance have a negative significant relationship with bank performance. Meanwhile, other characteristics do not have a significant impact on bank performance.;The purpose of this research is to investigate the influence of the characteristics of audit committee and board of commissioner (BOC) on bank performance. The characteristics include size, independence, meetings frequency, and competence of audit committee and BOC. This research used three variable to measure bank performance which are ROA, NIM, and NPL. The research found that audit committee competence, size of BOC, independent BOC competence in banking have a positive significant relationship and independent BOC competence in accounting/finance have a negative significant relationship with bank performance. Meanwhile, other characteristics do not have a significant impact on bank performance., The purpose of this research is to investigate the influence of the characteristics of audit committee and board of commissioner (BOC) on bank performance. The characteristics include size, independence, meetings frequency, and competence of audit committee and BOC. This research used three

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