

***THE INFLUENCE OF INSTITUTIONAL OWNERSHIP,  
BOARD OF COMMISSIONERS, BOARD OF  
DIRECTORS AND INTELLECTUAL CAPITAL ON  
FINANCIAL PERFORMANCE FINANCIAL  
PERFORMANCE***

*(Survey on Property and Real Estate Sector Companies listed on the Indonesia  
Stock Exchange Period 2016-2021)*

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***ABSTRACT***

*This research aims to determine the effect of Institutional Ownership, Board of Commissioners, Board of Directors and Intellectual Capital on Financial Performance in Property and Real Estate Sector Companies listed on the Indonesia Stock Exchange for the 2016-2021 Period. The research method used is a quantitative survey approach, while the sampling technique uses purposive sampling technique. The data collection technique used for secondary data are taken from the financial statements of Property and Real Estate Companies as well as from the company's official website. Data analysis using panel data regression analysis. The results showed that: (1) Institutional Ownership has a negative and insignificant effect on Financial Performance, (2) The Board of Commissioners has a positive and insignificant effect on Financial Performance, (3) The Board of Directors has a positive and significant effect on Financial Performance, (4) Intellectual Capital has a positive and significant effect on Financial Performance, (5) Simultaneously Institutional Ownership, Board of Commissioners, Board of Directors and Intellectual Capital have a significant effect to the Financial Performance.*

*Keywords: Institutional Ownership, Board of Commissioners, Board of Directors, Intellectual Capital, Financial Performance.*

**PENGARUH KEPEMILIKAN INSTITUSIONAL,  
DEWAN KOMISARIS, DEWAN DIREKSI DAN  
INTELLECTUAL CAPITAL TERHADAP  
KINERJA KEUANGAN**

(Survei pada Perusahaan Sektor *Property* dan *Real Estate* yang terdaftar di Bursa  
Efek Indonesia Periode 2016-2021)

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh Kepemilikan Institusional, Dewan Komisaris, Dewan Direksi dan *Intellectual Capital* terhadap Kinerja Keuangan pada Perusahaan Sektor *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia Periode 2016-2021. Metode penelitian yang digunakan adalah metode kuantitatif pendekatan survei, sedangkan teknik penarikan sampel menggunakan teknik *purposive sampling*. Teknik pengumpulan data yang digunakan untuk data sekunder diambil dari laporan keuangan Perusahaan *Property* dan *Real Estate* serta dari *website* resmi perusahaan. Analisis data menggunakan analisis regresi data panel. Hasil penelitian menunjukkan bahwa: (1) Kepemilikan Institusional berpengaruh negatif dan tidak signifikan terhadap Kinerja Keuangan, (2) Dewan Komisaris berpengaruh positif dan tidak signifikan terhadap Kinerja Keuangan, (3) Dewan Direksi berpengaruh positif dan signifikan terhadap Kinerja Keuangan, (4) *Intellectual Capital* berpengaruh positif dan signifikan terhadap Kinerja Keuangan, (5) Kepemilikan Institusional, Dewan Komisaris, Dewan Direksi dan *Intellectual Capital* berpengaruh signifikan terhadap Kinerja Keuangan secara simultan.

Kata Kunci: Kepemilikan Institusional, Dewan Komisaris, Dewan Direksi, *Intellectual Capital*, Kinerja Keuangan.