

INTISARI

Skripsi ini mencoba menguji pengaruh variabel proporsi dewan komisaris independen, ukuran dewan komisaris, dan jumlah komite audit, ukuran perusahaan dan komposisi aktiva perusahaan terhadap profitabilitas perusahaan yang terdaftar di *Jakarta Islamic Index*. Metode yang digunakan dalam penelitian ini adalah dengan menggunakan model regresi linear dengan runtun waktu (time series) dari tahun 2005-2009. Dari hasil analisis yang dilakukan oleh penyusun diperoleh hasil bahwa secara bersama-sama variabel independen (proporsi dewan komisaris independen, ukuran dewan komisaris, dan jumlah komite audit, ukuran perusahaan dan komposisi aktiva perusahaan) tidak mampu mempengaruhi variabel dependen profitabilitas perusahaan yang diukur dengan ROE.

Secara parsial, variabel independen proporsi dewan komisaris independen, ukuran dewan komisaris, keberadaan komite audit, ukuran perusahaan dan komposisi aktiva perusahaan tidak mempengaruhi variabel dependen profitabilitas yang diukur dengan ROE pada perusahaan yang terdaftar di *Jakarta Islamic Index*.

Kata kunci: ROE, JII, Proporsi dewan komisaris independen, ukuran dewan komisaris, keberadaan komite audit, ukuran perusahaan, dan komposisi aktiva perusahaan

ABSTRACT

This graduating paper tries to test the effect of variables on the proportion of independent board of commissioners, the size of board of commissioners, the number of auditing committees, the size of companies, and the composition of company's assets to profitability of the companies registered at Jakarta Islamic Index. Method used in this research is linear regression model with time series starting from 2005 – 2009. From the result of analysis, it illustrates that at the same time, the independent variables (the proportion of independent board of commissioners, the size of board of commissioners, the number of auditing committees, the size of companies, and the composition of company's assets) cannot influence dependent profitability variable of the companies measured with ROE.

Partially, the independent variables on the proportion of independent board of commissioners, the size of board of commissioners, the size of companies, and the composition of company's assets are not affecting dependent profitability variable measured with ROE upon the companies registered at Jakarta Islamic Index. The variable on the number of auditing committees gives both positive and significant effects to the ROE.

Keywords: ROE (Return On Equity), Jakarta Islamic Index, the proportion of independent board of commissioners, the size of board of commissioners, the number of auditing committees, the size of companies, the composition of