

ABSTRACT

Firm value is an indicator to see whether a company is a healthy company and is worthy of being a place to invest, and company value is also one of the important objectives of establishing a company. Firm value is not only important for investors, but company value is also important for managers as a benchmark or work performance that has been achieved by a manager in the company.

The purpose of this study was to analyze the influence of independent commissioners, institutional ownership and audit committees on firm value. The objects of this study are 45 companies with the LQ45 index listed on the Indonesia Stock Exchange for the 2016-2020 period.

The method used in this research is a quantitative method. The samples obtained were 130 companies using purposive sampling as the sampling technique. With the technique of using multiple linear regression analysis.

From the test results using the eviews 12 software, the results obtained simultaneously from the variables of independent commissioners, institutional ownership and audit committees have no effect on firm value. Partial testing shows that the audit committee has a significant effect on firm value, while the independent commissioners and institutional ownership have no effect on firm value.

Based on the research results, it is suggested for companies to maximize the performance of independent commissioners and audit committees in order to increase firm value in order to motivate more new investors to invest.

Keywords: *independent commissioner, institutional ownership, audit committee, firm value*