

## **ABSTRACT**

*Developments in the business world are increasingly unique and diverse, both in terms of production and in terms of marketing. Thus, companies engaged in similar fields need to compete fairly to maintain their business. One of the things that can be used as a company's focus in competing is an increase in company value which is used as a standard for the company to develop. High corporate value assumes that shareholders are prospered by the company as evidenced by the high share price and profits obtained through appropriate management and supervision.*

*This research focuses on analyzing and determining the effect of institutional ownership (INST), independent board of commissioners (KKI), accounting and financial expertise of the audit committee (KA), and profitability (ROA) on company value (PBV). Quantitative methods were used in this study, using secondary data from the Indonesia Stock Exchange, annual reports, and company financial statements.*

*The population used is the property and real estate sector listed on the IDX in 2018-2021. The sampling technique uses purposive sampling with certain criteria and outlier data so that the results of 33 companies were obtained, with a total research sample of 132 observational data for 4 years. The data analysis technique uses regression analysis of panel data processed using Eviews 12 software.*

*The results indicate that simultaneously, institutional ownership, an independent board of commissioners, an audit committee, and profitability have a significant effect on the value of the company. While partially, institutional ownership and audit committees have a significant effect. However, the board of commissioners is independent and profitability does not have a significant effect on the value of the company.*

*The results of the research are expected to be taken into consideration by the company in making decisions to be dominant in owning shares by institutions and audit committees with expertise in accounting and finance. The objective, have an effective level of supervision of management and have good quality financial statement information.*

***Keywords: Institutional Ownership, Independent Board of Commissioners, Accounting and Finance Expertise Audit Committee, Profitability, Corporate Value***