ABSTRAK

Penelitian ini memberikan gambaran tentang pengaruh komite remunerasi dan Peraturan Otoritas Jasa Keuangan terhadap kinerja perusahaan. Komite remunerasi diproksikan dengan jumlah anggota komite remunerasi, independensi anggota komite remunerasi, jumlah penyelenggaraan rapat, kompetensi anggota komite remunerasi, proporsi jumlah wanita pada komite remunerasi, dan peraturan Otoritas Jasa Keuangan. Kinerja perusahaan di proksikan dengan Return On Asset (ROA), Return On Equity (ROE), dan Beban Operasi terhadap Pendapatan Operasi (BOPO). Penelitian ini menggunakan teori agensi. Populasi pada penelitian ini yaitu perusahaan perbankan yang terdaftar di BEI tahun 2010-2017 dan menggunakan metode *purposive sampling* dalam pemilihan sampelnya. Hasil penelitian menunjukkan bahwa jumlah anggota komite remunerasi, jumlah rapat anggota komite remunerasi, peraturan Otoritas Jasa Keuangan tidak berpengaruh positif terhadap kinerja perusahaan. Independensi anggota komite remunerasi berpengaruh positif terhadap kinerja perusahaan. Kompetensi anggota komite remunerasi (memiliki keahlian di bidang sumber daya manusia) berpengaruh positif terhadap kinerja perusahaan yang diproksikan dengan *Return On Equity* (ROE), tidak untuk *Return On Asset* (ROA) dan Beban Operasi terhadap Pendapatan Operasi (BOPO). Proporsi jumlah wanita pada komite remunerasi berpengaruh positif terhadap kinerja perusahaan yang diproksikan dengan *Return On Asset* (ROA) dan Beban Operasi terhadap Pendapatan Operasi (BOPO), tidak untuk *Return On Equity* (ROE).

Kata Kunci: Komite remunerasi, Peraturan Otoritas Jasa Keuangan, Kinerja Perusahaan

ABSTRACT

This research provides an overview of the influence of the Financial Services Authority's remuneration and regulation committee on company performance. The remuneration committee is proxied by the number of members of the remuneration committee, the independence of members of the remuneration committee, the number of meetings held, the competency of members of the remuneration committee, the proportion of women in the remuneration committee, and regulations of the Financial Services Authority. Company performance is proxied by Return On Assets (ROA), Return On Equity (ROE), and Operating Expenses to Operating Revenues (BOPO). This study uses agency theory. The population in this research were banking companies listed on the IDX in 2010-2017 and used a purposive sampling method in selecting samples. The results showed that the number of members of the remuneration committee, the number of meetings of members of the remuneration committee, the regulations of the Financial Services Authority did not have a positive effect on company performance. The independence of the members of the remuneration committee has a positive effect on company performance. The competence of members of the remuneration committee (having expertise in the field of human resources) has a positive effect on company performance which is proxied by Return On Equity (ROE), not to Return On Assets (ROA) and Operating Expenses to Operating Revenues (BOPO). The proportion of women in the remuneration committee has a positive effect on company performance which is proxied by Return On Assets (ROA) and Operating Expenses to Operating Income (BOPO), not to Return On Equity (ROE).