

## **ABSTRAK**

Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi kinerja keuangan antara lain dewan komisaris independen, struktur modal terhadap kinerja keuangan dengan manajemen laba sebagai variabel intervening pada perusahaan perbankan yang terdaftar di BEI tahun 2017-2021. Penelitian ini menggunakan metode kuantitatif sample dalam penelitian ini ex-post facto. Berdasarkan kriteria yang ada didapatkan 27 perusahaan yang menjadi sample penelitian. (1) Dewan komisaris independen berpengaruh signifikan terhadap manajemen laba. (2) Struktur modal berpengaruh signifikan terhadap manajemen laba. (3) Dewan komisaris independent berpengaruh signifikan terhadap kinerja keuangan. (4) Struktur modal berpengaruh signifikan terhadap kinerja keuangan. (5) Manajemen laba berpengaruh signifikan terhadap kinerja keuangan. (6) Dewan komisaris independen secara parsial berpengaruh signifikan terhadap Kinerja Keuangan dengan manajemen laba Sebagai Variabel Intervening pada Perusahaan Perbankan (7) struktur modal secara parsial berpengaruh signifikan terhadap Kinerja Keuangan dengan Manajemen laba Sebagai Variabel Intervening pada Perusahaan perbankan.

**Kata kunci : Dewan Komisaris Independen , Struktur modal , kinerja keuangan, Manajemen Laba**

***ABSTRACT***

*This study aims to examine the factors that affect financial performance, including the independent board of commissioners, capital structure on financial performance with earnings management as an intervening variable in banking companies listed on the IDX in 2017-2021. This study uses a quantitative sample method in this study ex-post facto. Based on the existing criteria, there were 27 companies that became the research sample. (1) The independent board of commissioners has a significant effect on earnings management. (2) Capital structure has a significant effect on earnings management. (3) The board of independent commissioners has a significant effect on financial performance. (4) Capital structure has a significant effect on financial performance. (5) Earnings management has a significant effect on financial performance. (6) Independent commissioners partially have a significant effect on financial performance with earnings management as an intervening variable in banking companies (7) capital structure partially has a significant effect on financial performance with earnings management as a variable Intervening in banking companies.*

***Keywords: Independent Board of Commissioners, capital structure, financial performance, Earnings Management***

## **KATA PENGANTAR**