

## ABSTRAK

Penelitian ini dilakukan untuk mengetahui kondisi serta pengaruh Direksi Wanita, Komite Audit, dan Komisaris Independen terhadap Nilai Perusahaan yang diukur dengan *Ratio Price Book Value* (PBV) dan dimoderasi Kecukupan Modal yang diukur dengan *Capital Adequacy Ratio* (CAR) pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022. Populasi penelitian adalah sebanyak 47 dilakukan metode pemilihan sampel yaitu *purposive sampling* dan didapat 14 perusahaan yang sesuai dengan kriteria sampel. Pendekatan analisis menggunakan metode kuantitatif dianalisis secara deskriptif dan verifikatif menggunakan regresi data panel dengan *Moderated Regression Analysis*. Hasil pengujian hipotesis menunjukkan bahwa terdapat pengaruh signifikan sebesar 83,04% dari Direksi Wanita, Komite Audit, dan Komisaris Independen terhadap Nilai Perusahaan yang dimoderasi Kecukupan Modal secara simultan. Secara parsial Direksi Wanita yang dimoderasi Kecukupan Modal tidak berpengaruh signifikan terhadap Nilai Perusahaan sebesar 1,51%, Komite Audit yang dimoderasi Kecukupan Modal berpengaruh positif signifikan terhadap Nilai Perusahaan sebesar 63,29%, dan Komisaris Independen yang dimoderasi Kecukupan Modal berpengaruh positif signifikan terhadap Nilai Perusahaan sebesar 18,23%.

**Kata kunci:** Direksi Wanita, Komite Audit, Komisaris Independen, Nilai Perusahaan, Kecukupan Modal.

## ***ABSTRACT***

*This research was conducted to determine the condition and influence of Female Directors, Audit Committees and Independent Commissioners on Firm Value as measured by the Price Book Value Ratio (PBV) and moderated by Capital Adequacy as measured by the Capital Adequacy Ratio (CAR) in banking companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period. The research population was 47 sample selection method, namely purposive sampling, and 14 that matched the sample criteria. The analytical approach uses quantitative methods to be analyzed descriptively and verifiably using panel data regression and Moderated Regression Analysis. The results of hypothesis testing show that there is a significant influence of 83.04% of female directors, audit committees and independent commissioners on firm value which is moderated by capital adequacy simultaneously. Partially, Female Directors moderated by capital adequacy do not have a significant effect on Firm Value at 1.51%, the Audit Committee moderated by capital adequacy has a significant positive effect on Firm Value at 63.29%, and Independent Commissioners moderated by capital adequacy have a significant positive effect on Firm Value of 18.23%.*

***Keywords: Women Directors, Audit Committee, Independent Commissioner, Firm Value, Capital Adequacy Ratio.***