

ABSTRACT

This study aims to examine the effect of the audit committee, consideration, and the board of commissioners on financial performance (empirical study of Southeast Asian Banking Companies 2016-2020). The independent variables used in this study are the audit committee, the board and the board of commissioners. The variable used in this study is financial performance as measured by Return On Assets (ROA). The population used in this study are Southeast Asian banking companies in 2016-2020.

The sampling technique was determined by purposive sampling method with a total sample of 88 companies. This study uses secondary data, namely the company's financial statements, then the data is analyzed by panel data regression analysis which is processed using Eviews 10.

From the results of the study it was found that: the audit committee had a significant positive effect on financial performance, the board of directors had a significant positive relationship on financial performance, and the board of commissioners had a significant positive relationship with financial performance. The influence of the control variables (firm size and inflation) has a significant positive effect on financial performance.

Keywords: *audit committee, board of directors, board of commissioners, financial performance*