

## **ABSTRACT**

*The purpose of this study is to examine the effect arising from the characteristics of board of commissioners by proxy size of the board of commissioners, the independence of the board of commissioners and the frequency of board of commissioners meetings with whistleblowing system as an independent variable and public ownership, size and leverage as a control variable. Dependent variabel in this research is the company's performance measured by return on equity (ROE).*

*Total sample in this study are 168 companies listed in Indonesia Stock Exchange during 2015-2016. The sampling method used is purposive sampling method with predetermined criteria. This study uses multiple regression analysis to examine the effect of the characteristic of the board of commissioner and whistleblowing system on company's performance.*

*The results of this study indicate that the independence of the board of directors and whistleblowing system positively affects company performance measured by ROE. But the size of the board of commissioners and the frequency of board of commissioner meetings has no effect on company performance measured by ROE.*

*Keywords :Boardsize, Independence of Board Commissioner, frequency of board of commissioners meetings, whistleblowing system , Public Ownership, size, leverage, Company's Performance.*