# ABSTRAK

Kegiatan usaha perusahaan ini tidak terlepas dari utang yang berasal dari pinjaman bank atau obligasi maupun imbalan jasa karyawan. Tujuan penelitian ini adalah menguji Pengaruh Komisaris Independen, Kepemilikan Institusional, *Leverage*, Kepemilikan Publik, *Corporate Sosial Responsibility* dan *Return on Asset* Terhadap Biaya Hutang Pada Perusahaan Aneka Industri yang Terdaftar di Bursa Efek Indonesia Penelitian ini menggunakan penelitian kuantitatif dan teknik pengambilan sampel menggunakan *purposive sampling.* Penelitian ini menggunakan populasi perusahaan Aneka Industri yang Terdaftar di Bursa Efek Indonesia yang berjumlah 39 perusahaan. Sampel penelitian ini berjumlah 5 perusahaan. Modelnya dengan regresi linear berganda. Hasilnya adalah Komisaris Independen tidak berpengaruh Terhadap Biaya Hutang Pada Perusahaan Aneka Industri yang Terdaftar di Bursa Efek Indonesia. Kepemilikan Institusional berpengaruh Terhadap Biaya Hutang Pada Perusahaan Aneka Industri yang Terdaftar di Bursa Efek Indonesia. *Leverage* berpengaruh Terhadap Biaya Hutang Pada Perusahaan Aneka Industri yang Terdaftar di Bursa Efek Indonesia. Kepemilikan Publik berpengaruh Terhadap Biaya Hutang Pada Perusahaan Aneka Industri yang Terdaftar di Bursa Efek Indonesia. *Corporate Sosial Responsibility* berpengaruh Terhadap Biaya Hutang Pada Perusahaan Aneka Industri yang Terdaftar di Bursa Efek Indonesia. Komisaris Independen, Kepemilikan Institusional, *Leverage*, Kepemilikan Publik, *Corporate Sosial Responsibility* dan *Return on Asset* berpengaruh Terhadap Biaya Hutang Pada Perusahaan Aneka Industri yang Terdaftar di Bursa Efek Indonesia.



**Kata Kunci : Komisaris Independen, Kepemilikan Institusional, *Leverage*, Kepemilikan Publik, *Corporate Sosial Responsibility*, *Return on Asset* dan Biaya Hutang.**

**_ABSTRACT_**

*The company's business activities are inseparable from debt originating from bank loans or bonds as well as employee benefits. The purpose of this study was to examine the effect of independent commissioners, institutional ownership, leverage, public ownership, corporate social responsibility and return on assets on debt costs in various industrial companies listed on the Indonesia Stock Exchange This research uses quantitative research and sampling techniques using purposive sampling. This study uses a population of various industrial companies listed on the Indonesia Stock Exchange, totalling 39 companies. The sample of this study amounted to 5 companies. The model is multiple linear regression. The result is that Independent Commissioners have no effect on Debt Costs in Various Industrial Companies Listed on the Indonesia Stock Exchange. Institutional ownership affects the cost of debt in various industrial companies listed on the Indonesia Stock Exchange. Leverage affects the cost of debt in various industrial companies listed on the Indonesia Stock Exchange. Public ownership affects the cost of debt in various industrial companies listed on the Indonesia Stock Exchange. Corporate Social Responsibility affects the cost of debt in various industrial companies listed on the Indonesia Stock Exchange. Independent Commissioners, Institutional Ownership, Leverage, Public Ownership, Corporate Social Responsibility and Return on Assets affect the Cost of Debt in Various Industrial Companies Listed on the Indonesia Stock Exchange.*

**_Keywords: Independent Commissioner, Institutional Ownership, Leverage, Public Ownership, Corporate Social Responsibility, Return on Asset and Cost of Debt._**