

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Struktur Modal, *Intellectual Capital*, dan *Corporate Governance* terhadap Kinerja Keuangan (Studi Empiris pada Perusahaan Perbankan periode 2015-2017). Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan perusahaan penelitian ini diambil dari situs Bursa Efek Indonesia.

Populasi dalam penelitian ini adalah Perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2017. Metode penentuan sampel dengan menggunakan purposive sampling, sampel dalam penelitian ini sebanyak 96 data. Penelitian ini menggunakan model analisis statistik dalam bentuk analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa (1) Struktur Modal berpengaruh negatif terhadap Kinerja Keuangan, (2) *Capital Employed Efficiency* (CEE) berpengaruh positif terhadap Kinerja Keuangan, (3) *Human Capital Efficiency* (HCE) berpengaruh negatif terhadap Kinerja Keuangan, (4) Dewan Direksi berpengaruh positif terhadap Kinerja Keuangan, (6) Komisaris Independen tidak berpengaruh terhadap Kinerja Keuangan, dan (7) Komite Audit tidak berpengaruh terhadap Kinerja Keuangan.

Keywords : Struktur Modal, *Intellectual Capital*, *Corporate Governance*, Kinerja Keuangan

ABSTRACT

This study aims to examine the influence of Capital Structure, Intellectual Capital, and Corporate Governance on Financial Performance (Empirical Study on Banking Companies period 2015-2017). The data used in this research is secondary data in the form of Company's financial statements of this study take from the Indonesia Stock Exchange site.

The population in this research are Banking Companies listed in Indonesia Stock Exchange (BEI) in 2015-2017. The method of determining the sample by using purposive sampling, the sample in this study as many as 96 data. This research used a model of statistic analysis in the form of multiple regression linear analysis.

The result of this research showed that (1) Capital Structure has a negative effect on Financial Performance, (2) Capital Employed Efficiency (CEE) has a positive effect on Financial Performance, (3) Human Capital Efficiency (HCE) has a negative effect on Financial Performance, (4) Structural Capital Efficiency (SCE) has a positive effect on Financial Performance, (5) Board of Directors has a positive effect on Financial Performance, (6) Independent Commissioner has no effect on Financial Performance, and (7) Audit Committee has no effect on Financial Performance.

Keywords : *Capital Structure, Intellectual Capital, Corporate Governance, Financial Performance*