

Pengaruh Corporate Governance dan Intellectual Capital Terhadap Kinerja Perusahaan

(Studi Empiris Pada Perusahaan Manufaktur Sektor Pertambangan yang Terdaftar di BEI Periode 2014-2017)

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ABSTRAK

Penelitian ini untuk mengetahui pengaruh *Corporate Governance* (Direksi dan Komisaris Independen) dan *Intellectual Capital* (*Capital Employed Efficiency* (CEE), *Human Capital Efficiency* (HCE), dan *Structural Capital Efficiency* (SCE)) terhadap kinerja perusahaan yang diukur dengan Return On Asset (ROA).

Objek penelitian ini menggunakan perusahaan manufaktur sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014-2017. Sampel yang digunakan penelitian ini adalah 18 perusahaan dengan pengamatan sebanyak 4 tahun. Penelitian ini berdasarkan metode *purposive sampling*. Total sampel penelitian ini adalah 72 laporan keuangan, laporan tahunan dan laporan berkelanjutan. Pengujian hipotesis dalam penelitian ini menggunakan teknik regresi berganda.

Hasil penelitian ini menunjukkan bahwa Direksi dan Komisaris Independen berpengaruh negatif terhadap kinerja perusahaan dan *Human Capital Efficiency* (HCE) dan *Structural Capital Efficiency* (SCE) berpengaruh positif terhadap kinerja perusahaan, sedangkan *Capital Employed Efficiency* (CEE) tidak berpengaruh terhadap kinerja perusahaan.

Kata Kunci: Direksi, Komisaris Independen, Capital Employed Efficiency (CEE), Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE), Kinerja Perusahaan, Corporate Governance, Intellectual Capital.

The Influence Of Corporate Governance And Intellectual Capital Of Financial Performance

(Empirical Studies on Mining Sector Manufacturing Companies at BEI in 2014-2017)

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ABSTRAK

This research is to know of the influence Corporate Governance (Directors and Independent Commissioner) and Intellectual Capital (Capital Employed Efficiency (CEE), Human Capital Efficiency (HCE), and Structural Capital Efficiency (SCE)) Of Financial Performance.

The objek for the research uses mining sector manufacturing companies registered in BEI 2014-2017. The sample used in 18 companies within 3 years of observation. The research was based on method are purposive sampling. The total of sample in this research was 72 of Financial Report, Annual Report, and Sustainability Report. Hypotical testing in this study was using multiple regression anlysis techniques.

The results showed that Directors and Independent Commissioner has positive influence to financial performance and Human Capital Efficiency (HCE) and Structural Capital Efficiency (SCE) has negative influence to financial performance, but for Capital Employed Efficiency (CEE) does not influence to financial performance of company.

Keywords : Directors, Independent Commissioner, Capital Employed Efficiency (CEE), Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE), Financial Performance, Corporate Governance, Intellectual Capital.