

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *intellectual capital good corporate governance*, dan *corporate social responsibility* terhadap kinerja keuangan. Variabel independen yang digunakan dalam penelitian ini adalah *intellectual capital* yang diukur menggunakan *Modified VAIC* (MVAIC) dengan komponen yang terdiri dari *capital employed efficiency* (CEE), *human capital efficiency* (HCE), *structural capital efficiency* (SCE), dan *relational capital efficiency* (RCE) , *good corporate governance* menggunakan dewan komisaris independen dan komite audit serta *corporate social responsibility*. Variabel dependen yang digunakan adalah kinerja keuangan dengan proksi *Return On Assets* (ROA). Sampel penelitiannya adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode penelitian tahun 2014-2016. Data dikumpulkan dengan metode *purposive sampling*. Metode analisis data yang digunakan adalah metode regresi linear berganda dengan melakukan pengujian statistik antar variabel.

Hasil penelitian ini menunjukkan bahwa secara uji t, *capital employed efficiency* berpengaruh terhadap kinerja keuangan, *human capital efficiency*, *structural capital efficiency*, *relational capital efficiency*, dewan komisaris independen, komite audit dan *corporate social responsibility* tidak berpengaruh terhadap kinerja keuangan.

Kata kunci : Kinerja Keuangan, *Intellectual capital*, *corporate social responsibility*, *good corporate governance*, dewan komisaris independen, komite audit.

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ABSTRACT

This study aims to analyze the effect of intellectual capital, good corporate governance and corporate social responsibility on financial performance. The independent variable used in this study is intellectual capital which is measured using Modified VAIC (MVAIC), good corporate governance uses the GCG mechanism indicator, proportion of independent commissioners and the financial expertise of the audit committee, and corporate social responsibility. The intellectual capital component used in this study consists of capital employed efficiency (CEE), human capital efficiency (HCE), structural capital efficiency (SCE), and relational capital efficiency (RCE). The dependent variable used is financial performance with a proxy Return on Assets (ROA). The research sample is a banking company listed on the Indonesia Stock Exchange (IDX) with a research period of 2014-2016. Data was collected by purposive sampling method. The data analysis method used is multiple linear regression method by performing statistical testing between variables.

*The results of this study indicate that partially (*t* test), capital employed efficiency has an effect on financial performance, human capital efficiency, structural capital efficiency, relational capital efficiency, independent commissioners, the audit committee and corporate social responsibility has no effect on financial performance.*

Keywords: Financial Performance, Intellectual capital, corporate social responsibility, good corporate governance, proportion of independent commissioners, financial expertise of audit committees.

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