

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *intellectual capital* dan *good corporate governance* terhadap kinerja keuangan. Variabel independen yang digunakan dalam penelitian ini adalah *intellectual capital* yang diukur menggunakan *Modified VAIC* (MVAIC) dan *good corporate governance* menggunakan dewan komisaris independen dan komite audit. 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 positif terhadap kinerja keuangan, *human capital efficiency*, *structural capital efficiency*, *relational capital efficiency*, dewan komisaris independen, dan komite audit tidak berpengaruh terhadap kinerja keuangan.

Kata kunci : Kinerja Keuangan, *Intellectual Capital*, *Good Corporate Governance*, Dewan Komisaris Independen, Komite Audit



ABSTRACT

This study aims to analyze the effect of intellectual capital and good corporate governance on financial performance. The independent variable used in this study is intellectual capital measured using Modified VAIC (MVAIC) and good corporate governance using the board of independent commissioners and the audit committee. The dependent variable which 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 in t-test, capital employed efficiency has a positive effect on financial performance, human capital efficiency, structural capital efficiency, relational capital efficiency, independent board of commissioners and audit committee has no effect on financial performance.

Keywords: Financial Performance, Intellectual Capital, Good Corporate Governance, Independent Board of Commissioners, Audit Committee

