

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *intellectual capital* dan mekanisme *good corporate governance* terhadap kinerja keuangan perusahaan. Kinerja keuangan perusahaan diproksikan dengan ROA. Mekanisme *good corporate governance* diproksikan dengan ukuran dewan direksi dan proporsi komisaris independen, serta *intellectual capital* diproksikan dengan *capital employed*, *human capital* dan *structural capital*.

Populasi penelitian ini adalah perusahaan sektor perbankan yang terdaftar di Bursa Efek Indonesia periode 2015-2017. Sampel dalam penelitian ini adalah 31 perusahaan yang ditentukan menggunakan metode *purposive sampling*. Metode analisis data yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa *capital employed*, *structural capital* dan ukuran dewan direksi berpengaruh positif signifikan terhadap kinerja keuangan (ROA), *human capital* berpengaruh negatif signifikan terhadap kinerja keuangan (ROA), sedangkan proporsi komisaris independen tidak berpengaruh terhadap kinerja keuangan (ROA).

Kata Kunci: *intellectual capital*, *good corporate governance* dan kinerja keuangan.



ABSTRACT

This study aims to examine the effect of intellectual capital and the mechanism of good corporate governance on corporate financial performance. The company's financial performance is proxied by ROA. The mechanism of good corporate governance is proxied by the size of the board of directors and the proportion of independent commissioners, and intellectual capital is proxied by employed capital, human capital and structural capital.

The population of this study is the banking sector companies listed on the Indonesia Stock Exchange for the period 2015-2017. The sample in this study were 31 companies determined using the purposive sampling method. The data analysis method used is multiple linear regression analysis.

The results showed that capital employed, structural capital and the size of the board of directors had a significant positive effect on financial performance (ROA), human capital had a significant negative effect on financial performance (ROA), while the proportion of independent commissioners had no effect on financial performance (ROA).

Keywords: *intellectual capital, good corporate governance and financial performance.*

