

ABSTRACT

This study aims to examine the effect of disclosure of sustainability, good corporate governance mechanisms, and intellectual capital on Return on Assets and Return on Equity. The population of this study are banking companies listed on the IDX in 2016-2019. The sample was selected based on the criteria of 27 companies for a 4 year period so that 108 samples were obtained. Regression analysis method on panel data using the Eviews 12 program.

The results of this study indicate that Sustainability Disclosure has no significant effect on ROA and ROE, the frequency of board of commissioners' meetings has a positive and significant effect on ROA and ROE, institutional ownership has no significant effect on ROA and ROE, and Intellectual capital has a positive and significant effect on ROA and ROE.

Keywords: *Sustainability Disclosure, Board of Commissioners meeting frequency, institutional ownership, intellectual capital, Return on Assets, Return on Equity*



ABSTRAK

Penelitian ini bertujuan menguji Pengaruh pengungkapan *sustainability*, mekanisme *good corporate governance*, dan *intellectual capital* terhadap *Return on Assets* dan *Return on Equity*. Populasi penelitian ini adalah perusahaan perbankan yang terdaftar dalam BEI Tahun 2016-2019, Sampel dipilih berdasarkan kriteria sebanyak 27 perusahaan untuk periode 4 tahun sehingga diperoleh 108 sampel. Metode analisis regresi pada data panel dengan menggunakan program *Eviews 12*.

Hasil penelitian ini menunjukkan bahwa Pengungkapan *Sustainability* tidak berpengaruh signifikan terhadap ROA dan ROE, Frekuensi rapat dewan komisaris berpengaruh positif dan signifikan terhadap ROA dan ROE, Kepemilikan institusional tidak berpengaruh signifikan terhadap ROA dan ROE, dan *Intellectual capital* berpengaruh positif dan signifikan terhadap ROA dan ROE.

Kata kunci: Pengungkapan Sustainability, Frekuensi rapat dewan komisaris, kepemilikan institusional, intellectual capital, *Return on Assets*, *Return on Equity*.

