

ABSTRACT

This research aims to know the influence of Intellectual Capital and Good Corporate Governance on Financial Performance. Good Corporate Governance variable is proxied by Board of Directors, Board of Commissioner, and Audit Committee. Financial Performance variable is proxied by Return On Asset (ROA).

The data used in this research are secondary data from the annual report banks listed on the Indonesia

Stock Exchange. The annual report was taken from the official website of Indonesia Stock Exchange and the website of each company. The population in this research consisted of 42 companies with a study period of 2014 to 2016. The sampel used were 31 banking companies. Multiple regression analysis is used to test the hypothesis in this study.

The result of this study showed of simultaneous that Capital and Good Corporate Governance has effect on Financial Performance. The result of partially that intellectual capital has significant effect on ROA, while Board of Directors, Board of Commissioner and Audit Committee have not significant effect on ROA.

Keyword : Intellectual capital, Good corporate governance, Board of directors, Board of commissioner, Audit committee, return on asset



ABSTRAK

Penelitian ini untuk mengetahui pengaruh Intellectual Capital dan *Good Corporate Governance* terhadap Kinerja Keuangan. Variabel *Good Corporate Governance* diproksikan dengan Dewan Direksi, Dewan Komisaris, Komite Audit. Variabel Kinerja Keuangan diproksikan dengan *Return On Asset* (ROA).

Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan tahunan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Data laporan keuangan perusahaan diambil dari situs resmi Bursa Efek Indonesia dan website masing-masing perusahaan. Populasi dalam penelitian ini berjumlah 42 perusahaan dengan periode penelitian tahun 2014 sampai dengan 2016. Sampel yang digunakan berjumlah 31 perusahaan perbankan. Analisis regresi berganda digunakan untuk menguji hipotesis dalam penelitian ini.

Hasil penelitian menunjukkan bahwa secara simultan *Intellectual Capital* dan *Good Corporate Governance* berpengaruh terhadap *Return On Asset*. Hasil penelitian secara parsial, intellectual capital berpengaruh signifikan terhadap ROA, Dewan Direksi, Dewan Komisaris, dan Komite Audit tidak signifikan terhadap ROA.

Kata kunci : *Intellectual capital, Good corporate governance, dewan direksi, dewan komisari, komite audit, return on asset*

