

## ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh *Intellectual Capital* (IC) dan *Corporate Social Responsibility* (CSR) terhadap Kinerja Keuangan. Variabel *Intellectual Capital* (IC) terdiri dari : *Value Added Capital Employed* (VACA), *Value Added Human Capital* (VAHU), dan *Structure Capital Value Added* (STVA) serta variabel *Corporate Social Responsibility* (CSR) yang diukur menggunakan *Corporate Social Responsibility Indeks* (CSRI<sub>j</sub>). Variabel dependen dalam penelitian ini yaitu Kinerja Keuangan, proksi yang digunakan adalah *Net Profit Margin* (NPM). Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan dan laporan tahunan perusahaan yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini berjumlah 51 dengan periode penelitian tahun 2015-2019. Sampel yang digunakan sebanyak 15 perusahaan manufaktur Sektor Aneka Industri yang terdaftar di Bursa Efek Indonesia yang telah memenuhi kriteria. Metode penentuan sampel dengan menggunakan *purposive sampling*. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Hasil dari penelitian ini menunjukkan bahwa *Value Added Capital Employed* (VACA), *Structure Capital Value Added* (STVA) dan *Corporate Social Responsibility* (CSR) berpengaruh positif terhadap kinerja keuangan, sedangkan *Value Added Human Capital* (VAHU) tidak berpengaruh terhadap kinerja keuangan.

**Kata kunci :** *Value Added Capital Employed* (VACA), *Value Added Human Capital* (VAHU), *Structure Capital Value Added* (STVA), *Corporate Social Responsibility* (CSR), Kinerja Keuangan, *Net Profit Margin* (NPM).

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## **ABSTRACT**

*The purpose of this study was to determine the effect of Intellectual Capital (IC) and Corporate Social Responsibility (CSR) on Financial Performance. Intellectual Capital (IC) variables consist of: Value Added Capital Employed (VACA), Value Added Human Capital (VAHU), and Structure Capital Value Added (STVA) as well as Corporate Social Responsibility (CSR) variables are measured using the Corporate Social Responsibility Index (CSRIj). The dependent variable in this study is Financial Performance, the proxy used is Net Profit Margin (NPM). The data used in this study are secondary data in the form of financial statements and annual reports of companies listed on the Indonesia Stock Exchange. The population in this study amounted to 51 with the study period from 2015-2019. The samples used were 15 manufacturing companies in miscellaneous industry sectors listed on the Indonesia Stock Exchange that had met the criteria. The method of determining the sample by using purposive sampling. The data analysis technique used in this study is multiple linear regression analysis. The result of this study indicate that Value Added Capital Employed (VACA), Structure Capital Value Added (STVA) and Corporate Social Responsibility (CSR) have a positive effect on financial performance, while Value Added Human Capital (VAHU) has no effect on financial performance.*

**Keywords:** *Value Added Capital Employed (VACA), Value Added Human Capital (VAHU), Structure Capital Value Added (STVA), Corporate Social Responsibility (CSR), Financial Performance, Net Profit Margin (NPM)*

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