

**PENGARUH INTELLECTUAL CAPITAL TERHADAP KINERJA
KEUANGAN PERUSAHAAN
(Studi Empiris Pada Perusahaan Manufaktur Sub-Sektor Barang Konsumsi
yang terdaftar di Bursa Efek Indonesia Tahun 2018 – 2020)**

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ABSTRAK

Penelitian ini dilakukan untuk mengetahui Pengaruh Intellectual Capital (IC) terhadap Kinerja Keuangan Perusahaan (*Capital Employed Efficiency (CEE)*, *Human Capital Efficiency (HCE)*, *Customers Capital Efficiency (CCE)*, *Structural Capital Efficiency (SCE)*, dan *Innovation Capital Efficiency (ICE)*) pada Perusahaan Manufaktur Sub-Sektor Barang Konsumsi yang terdaftar di Bursa Efek Indonesia Tahun 2018-2020.

Desain Penelitian yang digunakan adalah penelitian kausal dengan pendekatan penelitian kuantitatif dan menggunakan statistik deskriptif, uji asumsi klasik, regresi berganda dan uji hipotesis. Hasil penelitian menunjukkan bahwa *Capital Employe Efficiency* tidak berpengaruh terhadap Kinerja Keuangan Perusahaan, *Human Capital Efficiency (HCE)* berpengaruh terhadap kinerja keuangan perusahaan, *Customers Capital Efficiency (CCE)* dan *Structural Capital Efficiency (SCE)* tidak berpengaruh terhadap Kinerja Keuangan Perusahaan sedangkan *Innovation Capital Efficiency (ICE)* berpengaruh terhadap kinerja Perusahaan.

Kata Kunci : *Intellectual Capital (IC), Capital Employed Efficiency (CEE), Human Capital Efficiency (HCE), Customers Capital Efficiency (CCE), Structural Capital Efficiency (SCE), Innovation Capital Efficiency (ICE)*



***INFLUENCE OF INTELLECTUAL CAPITAL ON PERFORMANCE
CORPORATE FINANCE***

(Empirical Study of Manufacturing Companies in the Consumer Goods Sub-Sector Listed on the Indonesia Stock Exchange in 2018 – 2020)

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ABSTRACT

This study was conducted to determine the effect of Intellectual Capital (IC) on the Company's Financial Performance (Capital Employed Efficiency (CEE), Human Capital Efficiency (HCE), Customers Capital Efficiency (CCE), Structural Capital Efficiency (SCE), and Innovation Capital Efficiency (ICE).)) in Manufacturing Sub-Sector Consumer Goods Companies listed on the Indonesia Stock Exchange in 2018-2020.

The research design used is causal research with a quantitative research approach and uses descriptive statistics, classical assumption tests, multiple regression and hypothesis testing. The results showed that Capital Employe Efficiency had no effect on the Company's Financial Performance, Human Capital Efficiency (HCE) had an effect on the company's financial performance, Customers Capital Efficiency (CCE) and Structural Capital Efficiency (SCE) had no effect on the Company's Financial Performance while Innovation Capital Efficiency (ICE) affect the Company's performance.

Keywords : Intellectual Capital (IC), Capital Employed Efficiency (CEE), Human Capital Efficiency (HCE), Customers Capital Efficiency (CCE), Structural Capital Efficiency (SCE), Innovation Capital Efficiency (ICE).

