

ABSTRAK

Penelitian ini bertujuan untuk mengetahui : (1)Pengaruh *Intellectual Capital* terhadap kinerja perusahaan; (2)Pengaruh *Corporate Social Responsibility* sebagai variabel moderating dalam hubungan antara *Intellectual Capital* dengan kinerja perusahaan. Sampel penelitian ini adalah perusahaan indeks Sri Kehati periode tahun 2011-2013 dengan menggunakan *purposive sampling*. Ada 19 perusahaan yang memenuhi semua kriteria pada penelitian ini. Penelitian ini menggunakan analisa regresi dan analisa regresi berganda.

Hasil penelitian menunjukkan bahwa (1)ada pengaruh signifikan secara simultan dari *intellectual capital*, *corporate social responsibility*, dan *corporate social responsibility* sebagai variabel moderating terhadap kinerja perusahaan; (2)secara parsial, *intellectual capital* tidak berpengaruh signifikan terhadap kinerja perusahaan, sedangkan *corporate social responsibility* berpengaruh secara signifikan sebagai variabel independen, dan sebagai variabel moderating berpengaruh terhadap kinerja perusahaan.

Kata kunci : *Intellectual Capital*, *Corporate Social Responsibility*, Kinerja perusahaan, PER, VAIC



ABSTRACT

This research aims to know: (1) The influence of Intellectual Capital to firm performance (2) The influence of Percentage of Corporate Social Responsibilities as the moderating variable in relation between Intellectual Capital and firm performance. The sample of this research is Index Sri Kehati in 2011-2013 by using purposive sampling method. There are 19 companies fulfilling all criteria as this research sample. This research used multiple regression analysis and the analysis methode.

The result of this research shows that (1) Simultaneous effect of Intellectual Capital towards firm performance, percentage of Corporates Social Responsibility and interaction between Intellectual Capital and Percentage of Corporate Social Responsibility on firm performance was significant and .(2) Partially, corporate social responsibilities indeks and corporate social responsibilities as a moderating variable show a significant effect to firm performance, while intellectual capital as an independent variable wasn't an effect on significant to firm perfomance.

Keyword: Intellectual Capital, Corporate Social Responsibility, Firm Performance, PER, VAIC

