ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *intellectual capital*, *leverage* dan *good corporate governance* terhadap kinerja perusahaan. *Intellectual capital* diukur dengan menggunakan *value added intellectual coefficient. Leverage* diukur dengan menggunakan *debt to asset ratio. Good Corporate Governance* diukur dengan menggunakan kepemilikan manajerial. Kinerja perusahaan diukur dengan menggunakan *return on asset.*

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* dengan jumlah sebanyak 90 sampel dari 25 perusahaan *coal mining* yang terdaftar di Bursa Efek Indonesia selama tahun 2015-2018. Metode analisis yang digunakan adalah analisis regresi linear berganda dengan menggunakan program SPSS.

Hasil penelitian menunjukkan bahwa secara simultan *value added intellectual coefficient, debt to asset ratio* dan kepemilikan manajerial berpengaruh terhadap *return on asset.* Secara parsial *value added intellectual coefficient* berpengaruh positif terhadap *return on asset. Debt to asset ratio* berpengaruh negatif terhadap *return on asset. S*edangkan kepemilikan manajerial tidak berpengaruh terhadap *return on asset.*

Kata kunci: *Intellectual Capital, Leverage, Good Corporate Governance,* Kinerja Perusahaan

ABSTRACT

This research aimed to examine empirically the effect of intellectual capital, leverage and good corporate governance on company's performance. While, intellectual capital was measured by value added intellectual coefficient, leverage was measured by debt to asset ratio, good corporate governance was measured by managerial ownership, and company performance was measured by return on asset.

The research was quantitative. Moreover, the data collection technique used purposive sampling with 90 samples from 25 coal mining companies which were listed on Indonesia Stock Exchange 2015-2018. Furthermore, the data analysis technique used multiple linear regression with SPSS.

The research result concluded value added intellectual coefficient, debt to asset ratio, and managerial ownership affected simultaneously on return on asset. Meanwhile, value added intellectual coefficient partially had positive effect on return on asset. On the other hand, debt to asset ratio had negative effect on return on asset. In addition, managerial ownership did not affect return on asset.

Keywords: Intellectual Capital, Leverage, Good Corporate Governance, Company's Performance

I certify that this translation is true and accurate, Prepared by a professional translator. This translation is provided on this day 12/03/2020

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