

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *intellectual capital* terhadap kinerja keuangan perusahaan *consumer goods* dengan *competitive advantage* sebagai variabel *moderating*. *Intellectual capital* terdiri dari tiga komponen yaitu *customer capital*, *structural capital* dan *human capital*.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel penelitian ini yaitu perusahaan manufaktur sub sektor *consumer goods* yang terdaftar di Bursa Efek Indonesia selama 2015-2019 dengan metode *purposive sampling* dan berdasarkan kriteria-kriteria yang telah ditentukan oleh peneliti, sehingga diperoleh hasil sebanyak 39 perusahaan manufaktur sub sektor *consumer goods* yang terdaftar di Bursa Efek Indonesia dalam kurun waktu 5 tahun. Sehingga dalam periode tersebut diperoleh sebanyak 195 data pengamatan. Data penelitian ini diperoleh dari laporan keuangan tahunan. Metode analisis yang digunakan adalah analisis regresi linier berganda dan analisis regresi moderasi dengan alat bantu aplikasi *Statistical Product and Service Solution (SPSS)* versi 20.

Hasil penelitian ini menunjukkan bahwa *intellectual capital* tidak berpengaruh terhadap kinerja keuangan. *Competitive advantage* berpengaruh positif dan signifikan terhadap kinerja keuangan. *Competitive advantage* mampu memoderasi hubungan antara *intellectual capital* terhadap kinerja keuangan.

Kata Kunci: *Intellectual Capital*, Kinerja Keuangan, *Competitive Advantage*

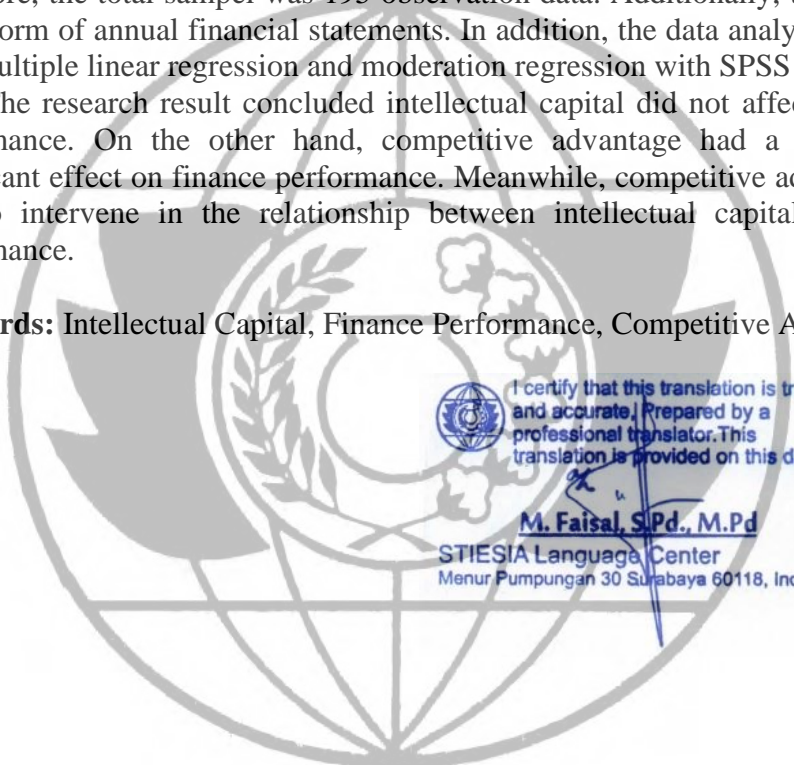
ABSTRACT

This Research aimed to analyze the effect of intellectual capital on finance performance of consumer goods with competitive advantage as a moderating variable. While, intellectual capital consisted of three components namely customer capital, structural capital and human capital.

The research was quantitative. Moreover, the population was Consumer Goods manufacturing companies, which were listed on Indonesia Stock Exchange during 2015-2019. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 39 Consumer Goods manufacturing companies during 5 years, as the sample. Therefore, the total sampel was 195 observation data. Additionally, the data were in the form of annual financial statements. In addition, the data analysis technique used multiple linear regression and moderation regression with SPSS 20.

The research result concluded intellectual capital did not affect on finance performance. On the other hand, competitive advantage had a positive and significant effect on finance performance. Meanwhile, competitive advantage was able to intervene in the relationship between intellectual capital on finance performance.

Keywords: Intellectual Capital, Finance Performance, Competitive Advantage



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