

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance*, *Intellectual Capital* dan *Leverage* terhadap Kinerja Keuangan Perusahaan. *Good Corporate Governance* diukur dengan Kepemilikan Institusional, Kepemilikan Manajerial, Dewan Komisaris Independen, dan Komite Audit sedangkan *Leverage* diukur dengan *Debt Equity Ratio*. Jenis data yang digunakan adalah penelitian kuantitatif. Sampel penelitian dilakukan dengan menggunakan metode *purposive sampling* yaitu pemilihan sampel berdasarkan kriteria yang telah ditentukan oleh peneliti. Berdasarkan metode *purposive sampling* didapatkan sebanyak 60 sampel dari 20 perusahaan manufaktur sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia Tahun 2018-2020. Metode analisis yang digunakan dalam penelitian adalah analisis regresi linier berganda dengan menggunakan program SPSS Versi 26. Hasil penelitian menunjukkan bahwa Kepemilikan Institusional, Kepemilikan Manajerial, dan *Intellectual Capital* berpengaruh positif terhadap *Return On Asset*. Sedangkan *Debt Equity Ratio* berpengaruh negatif terhadap *Return On Assets*. Selain itu, pada penelitian ini juga menunjukkan bahwa Dewan Komisaris Independen dan Komite Audit tidak berpengaruh terhadap *Return On Assets*.

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

## **ABSTRACT**

*This research aimed to examine the effect of Good Corporate Governance, Intellectual Capital, and Leverage on companies' financial performance. While Good Corporate Governance was measured by institutional ownership, managerial ownership, independent commissioner board, and audit committee. Meanwhile, leverage was measured by Debt Equity to Ratio. The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given by the researcher. In line with that, there were 60 samples from 20 consumption manufacturing companies which were listed on Indonesian Stock Exchange during 2018-2020. Furthermore, the data analysis technique used multiple linear regression with SPSS 26. In addition, the research result concluded that institutional ownership, managerial ownership, and intellectual capital had a positive effect on Return On Asset. On the other hand, Debt to Equity Ratio had a negative effect on Return On Asset. In contrast, both the Independent commissioner board and audit committee did not affect Return On Asset.*

*Keywords:* Good Corporate Governance, Intellectual Capital, Leverage, Financial Performance