

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Good Corporate Governance dan intellectual capital terhadap kinerja keuangan. Intellectual capital diukur dengan VAIC (*Value Added Intellectual Coeficient*), sedangkan *Good Corporate Governance* dinilai berdasarkan board independence, board size, board meeting frequency, dan director ownership. Adapun kinerja keuangan diukur berdasarkan nilai ROA.

Jenis penelitian ini menggunakan metode kuantitatif. Sampel dalam penelitian ini menggunakan metode purposive sampling, yaitu dengan kriteria kriteria yang telah ditentukan. Berdasarkan metode purposive sampling tersebut didapatkan sebanyak 50 sampel dari 10 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama 2016-2020. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda.

Pada penelitian ini, didapatkan bahwa VAIC dan board size berpengaruh positif terhadap ROA. Artinya, semakin besar nilai VAIC atau semakin banyak jumlah komisaris menyebabkan semakin besarnya nilai ROA perusahaan. Sebaliknya, board meeting frequency memiliki pengaruh negatif terhadap ROA. Artinya, semakin banyak frekuensi rapat komisaris akan menurunkan nilai ROA perusahaan perbankan. Adapun board independence dan director ownership tidak berpengaruh terhadap ROA. Artinya, jumlah komisaris independen dan besarnya kepemilikan perusahaan tidak berpengaruh terhadap nilai ROA perusahaan.

**Kata Kunci:** Board Independence, Board Meeting Frequency, Board Size, Director Ownership, ROA, dan VAIC.

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## ABSTRACT

This research aimed to examine the effect of Good Corporate Governance and intellectual capital on financial performance. While intellectual capital was measured by VAIC (Valued Added Intellectual Coefficient), Good Corporate Governance was measured by board independence, board size, board meeting frequency, and director ownership. Meanwhile, financial performance was measured based on ROA score.

The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 50 samples from 10 banking companies which were listed on Indonesia Stock Exchange (IDX) 2016-2020. Furthermore, the data analysis technique used multiple regression.

Based on the research result, it concluded that VAIC and board size had a positive effect on ROA. This meant, the higher the VAIC was, the more the number of commissioners would be. As a result, companies' ROA became higher. On the other hand, board meeting frequency had a negative effect on ROA. It meant, the more frequent the commissioner meeting was, the less ROA of banking companies would be. In addition, board independence and director ownership did not affect ROA.

This meant, a number of independent commissioner and amount of companies' ownership did not affect ROA.

**Keywords:** Board Independence, Board Meeting Frequency, Board Size, Director Ownership, VAIC

