

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Intellectual Capital*, Pengungkapan *Sustainability Report*, dan *Firm Size* terhadap Kinerja Keuangan Perusahaan. *Intellectual Capital* diukur dengan *Value Added Intellectual Capital (VAIC)*, Pengungkapan *Sustainability Report* diukur dengan *Sustainability Report Disclosure Index (SRDI)*, *Firm Size* diukur dengan logaritma natural dari total aset, dan Kinerja Keuangan Perusahaan diukur dengan *Return On Assets (ROA)*. Populasi penelitian ini adalah perusahaan-perusahaan terdaftar di Bursa Efek Indonesia (BEI) yang menerbitkan *Sustainability Report* periode 2016-2020. Teknik pengambilan sampel penelitian menggunakan *purposive sampling method* sehingga diperoleh 20 perusahaan yang memenuhi kriteria dengan jumlah pengamatan sebanyak 100 sampel. Metode analisis yang digunakan dalam penelitian ini adalah metode analisis regresi berganda yang dilakukan dengan menggunakan alat bantu SPSS (*Statistical Product And Service Solutions*) versi 26. Hasil penelitian ini menunjukkan bahwa *Intellectual Capital* dan *Firm Size* berpengaruh positif terhadap kinerja keuangan perusahaan, sedangkan Pengungkapan *Sustainability Report* tidak berpengaruh terhadap kinerja keuangan perusahaan.

Kata Kunci: *Intellectual Capital*, Pengungkapan *Sustainability Report*, *Firm Size*, *Return On Assets (ROA)*



ABSTRACT

This research aimed to examine the effect of Intellectual Capital, disclosure of Sustainability Report, and Firm Size on companies' financial performance. While, Intellectual Capital was measured by Value Added Intellectual Capital (VAIC), disclosure of Sustainability Report was measured by Sustainability Report Disclosure Index (SRDI), firm size was measured by natural log of total assets, and companies' financial performance was measured by Return On Asset (ROA). Moreover, the population was companies which were listed on Indonesia Stock Exchange (IDX) and published Sustainability Report during 2016-2020. Furthermore, the data collection technique used purposive sampling with 20 companies which fulfilled the criteria. In total, there were 100 samples. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 26. In addition, the research result concluded that Intellectual Capital as well as Firm Size had a positive effect on companies' financial performance. On the other hand, the disclosure of Sustainability Report did not affect companies' financial performance.

Keywords: *Intellectual Capital, Disclosure of Sustainability Report, Firm Size, Return On Asset (ROA)*



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M. Faisal S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indones