

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *intellectual capital* dan *good corporate governance* terhadap kinerja keuangan pada perusahaan *food and beverage* pada periode 2016-2020. Variabel *intellectual capital* diukur menggunakan VAIC, dan variabel *good corporate governance* diukur dengan menggunakan ukuran dewan direksi, komite audit, dan komisaris independen. Variabel dependen kinerja Keuangan diukur menggunakan *Return On Asset* (ROA).

Jenis Penelitian ini adalah penelitian kuantitatif dengan menggunakan data sekunder dan dianalisis menggunakan analisis regresi berganda. Penelitian ini menggunakan teknik pengambilan sampel *purposive sampling* dengan objek perusahaan *food and beverage* yang terdaftar diBursa Efek Indonesia (BEI) pada periode tahun 2016-2020. Jumlah sampel yang didapat sebanyak 55 sampel dari 11 perusahaan. Karena data yang digunakan belum berdistribusi normal, maka dilakukan outlier data dengan mengeluarkan 4 data sehingga tersisa 51 data yang akan digunakan sebagai sampel. Data yang digunakan diperoleh dari Laporan keuangan konsolidasian.

Hasil dari penelitian menunjukkan bahwa *intellectual capital* berpengaruh positif terhadap kinerja keuangan. Sedangkan *good corporate governance* yang diukur menggunakan ukuran dewan direksi, komite audit, komisaris independen tidak berpengaruh terhadap kinerja keuangan.

Kata Kunci : *Intellectual Capital*, *Good Corporate Governance*, Ukuran Dewan Direksi, Komite Audit, Komisaris Independen, Kinerja Keuangan.

ABSTRACT

This research aimed to find out the effect of intellectual capital and good corporate governance on the financial performance at food and beverage in the 2016- 2020 period. The variable of intellectual capital was measured with VAIC, and the variable of good corporate governance was measured by a board of director size, audit committee, and independent commissionnaire. Moreover, the dependent variable used financial performance measured by Return On Asset (ROA).

This research used quantitative with secondary data and analyzed with multiple regression analysis. The research sample collection technique used purposive sampling with the research object used food and beverages company listed in The Indonesia Stock Exchange (IDX) in the 2016-2020 period. The number of samples was 55 samples from 11 companies. Because the data has not been normally distributed, the data outliers were carried out by removing 4 data so that the remaining 51 data were used as samples. The data was obtained from the consolidated financial statements.

The research result concluded that intellectual capital had a positive effect on financial performance. Meanwhile, the good corporate governance was measured by the board of directors size, committee, audit committee, and independent commissionnaire did not affect the financial performance.

Keywords: Intellectual Capital, Good Corporate Governance, Board Of Directors Size, Audit Committee, Independent Commisionaire, Financial Performance.



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