

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh modal intelektual dan tata kelola perusahaan terhadap kinerja keuangan. Modal intelektual di ukur dengan metode *value added intellectual coefficient (VAIC)* sedangkan tata kelola perusahaan diukur dengan kepemilikan institusional, kepemilikan manajerial, ukuran direksi dan dewan komisaris independen. Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purpose sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan *purpose sampling* tersebut didapat sebanyak 164 sampel dari 41 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama 2017-2020. Metode analisis yang digunakan adalah analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa modal intelektual memiliki pengaruh positif terhadap kinerja keuangan, kepemilikan institusional tidak memiliki pengaruh terhadap kinerja keuangan, kepemilikan manajerial tidak memiliki pengaruh terhadap kinerja keuangan, ukuran direksi memiliki pengaruh positif terhadap kinerja keuangan dan proporsi dewan komisaris independen tidak memiliki pengaruh terhadap kinerja keuangan.

Kata kunci: Modal Intelektual, Tata Kelola Perusahaan, Kinerja Keuangan.

ABSTRACT

This research aimed to examine the effect of intellectual capital and a company's management on financial performance. The intellectual capital was measured by the value-added intellectual coefficient (VAIC) method; meanwhile, the company's management was measured by institutional ownership, managerial ownership, director size, and board of independent commissionaire. Furthermore, this research was quantitative. Meanwhile, the research sample used purposive sampling, i.e., a sample selection with determining criteria. Based on the purposive sampling, it obtained 164 samples from 41 banking companies listed on The Indonesia Stock Exchange during 2017-2020. Moreover, the research analysis method used multiple linear regressions analysis. The research result showed that intellectual capital positively affected financial performance, and institutional ownership did not affect financial performance. In contrast, the managerial ownership did not affect the financial performance, directors' size had a positive effect on the financial performance, and the proportion of the board of independent commissionaire did not affect the financial performance.

Keywords: *Intellectual Capital, Corporate Governance, Financial Performace.*



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