

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *intellectual capital* (VAICTM), ukuran perusahaan (Ln(TA)), dan *capital structure* (DER) terhadap kinerja keuangan (ROA) perusahaan *personal care and household* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode tahun 2016-2021 dengan jumlah populasi sebanyak 9 perusahaan.

Jenis penelitian ini adalah penelitian kausal komparatif. Teknik pengambilan sampel penelitian ini menggunakan metode *non probability sampling* dengan menggunakan jenis sampel jenuh, dimana dibentuk secara homogen dengan dipilih berdasarkan kriteria yang ditetapkan, sehingga diperoleh sebanyak 5 perusahaan *personal care and household* periode 2016-2021. Teknik analisis penelitian data kuantitatif dengan perolehan data sekunder dari laporan keuangan perusahaan yang menggunakan program aplikasi SPSS versi 25.

Hasil penelitian ini menunjukkan bahwa *intellectual capital* (VAICTM) berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan *personal care and household*, ukuran perusahaan (Ln(TA)) berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan *personal care and household*, sedangkan *capital structure* berpengaruh negatif dan tidak signifikan terhadap kinerja keuangan perusahaan *personal care and household*.

Kata Kunci: *Intellectual Capital*, Ukuran Perusahaan, *Capital Structure*, Kinerja Keuangan


ABSTRACT

This research aimed to examine the effect of intellectual capital (VAICTM), firm size (Ln(TA)), and capital structure (DER) on the financial performance (ROA) of personal care and household companies that were listed on the Indonesia Stock Exchange (IDX) during 2016-2021. The population was 9 personal care and household companies.

The research was quantitative with a causal-comparative as the approach. Moreover, the data collection technique used non-probability sampling. The sampling technique used saturated sampling, in which the sample was taken homogenous and chosen based on the criteria given. In line with that, there were 5 personal care and household companies during 2016-2021 as the sample. Furthermore, the data were secondary and taken from companies' financial statements. Additionally, the data analysis technique used SPSS 25.

The result concluded that intellectual capital (VAICTM) had a positive and significant effect on the financial performance of personal care and household companies. Likewise, firm size (Ln(TA)) had a positive and significant effect on the financial performance of personal care and household companies. On the other hand, the capital structure had a negative and insignificant effect on the financial performance of personal care and household companies.

Keywords: *Intellectual Capital, Firm Size, Capital Structure, Financial Performance*

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