

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *corporate governance*, nilai *intellectual capital*, dan pengungkapan *corporate social responsibility* terhadap kinerja keuangan. Kinerja keuangan dihitung menggunakan *Return On Assets (ROA)*. *Corporate governance* ditentukan oleh variabel kepemilikan institusional, kepemilikan manajerial, proporsi komisaris independen, dan jumlah dewan direksi.

Sampel penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2012-2015. Data sampel diperoleh dari 8 perusahaan yang diambil melalui *purposive sampling*. Metode analisis regresi berganda dan diproses menggunakan SPSS.

Hasil penelitian ini menunjukkan bahwa kepemilikan institusional, kepemilikan manajerial, proporsi komisaris independen, dan pengungkapan *corporate social responsibility* berpengaruh positif terhadap kinerja keuangan. Sedangkan, jumlah dewan direksi dan nilai *intellectual capital* tidak berpengaruh positif terhadap kinerja keuangan.

Kata kunci : *corporate governance*, nilai *intellectual capital*, pengungkapan *corporate social responsibility*, dan kinerja keuangan

ABSTRACT

This study aims to examine the influence of corporate governance, intellectual capital value and corporate social responsibility disclosure on financial performance. Financial performance is calculated by using Return On Assets (ROA). Corporate governance determined by variable institutional ownership, managerial ownership, proportion of independent commissioners, and board of directors.

The sample in this study were banking companies listed in Indonesian Stock Exchange (IDX) of year 2012-2015. Data sample were drawn from 8 companies taken by purposive sampling. The method of analysis of this research used multiple regression analysis and processed using SPSS.

The result of this research showed that institutional ownership, managerial ownership, proportion of independent commissioners, and corporate social responsibility disclosure had effect on financial performance. Meanwhile, board of directors and intellectual capital value had no effect on financial performance.

Keywords : corporate governance, intellectual capital value, corporate social responsibility disclosure, and financial performance