

PENGARUH *INTELLECTUAL CAPITAL*, KOMISARIS INDEPENDEN DAN
CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA PERUSAHAAN

(Studi Empiris Pada Perusahaan Manufaktur Sub Sektor Industri Dasar dan Kimia
Yang Terdaftar Di BEI Tahun 2017 - 2019)

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan mengukur pengaruh *intellectual capital*, komisaris independen dan *corporate social responsibility* terhadap kinerja perusahaan manufaktur sub sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia. Sampel dari penelitian ini menggunakan 30 perusahaan manufaktur yang konsisten terdaftar di Bursa Efek Indonesia periode tahun 2017 - 2019 yang diambil dengan menggunakan metode purposive sampling. Penelitian ini menggunakan teknik analisis regresi linier berganda. *Intellectual capital* dihitung dengan menggunakan rasio *Value Added Intellectual Coefficient* (VAIC™). Komisaris independen dihitung menggunakan presentase jumlah komisaris independen terhadap dewan komisaris. *Corporate social responsibility* dihitung menggunakan *Global Reporting Initiatives* (GRI). Hasil penelitian ini menunjukkan bahwa *intellectual capital* berpengaruh positif dan signifikan terhadap kinerja perusahaan, Komisaris independen berpengaruh positif tidak signifikan terhadap kinerja perusahaan, dan *corporate social responsibility* berpengaruh positif dan signifikan terhadap kinerja perusahaan.

Kata kunci: *intellectual capital*, komisaris independen dan *corporate social responsibility*

**INFLUENCE OF INTELLECTUAL CAPITAL, INDEPENDENT
COMMISSIONER AND CORPORATE SOCIAL RESPONSIBILITY ON
COMPANY PERFORMANCE**

(Empirical Study on Manufacturing Companies in the Basic and Chemical Industry
Sub-Sectors Listed on the IDX in 2017 - 2019)

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ABSTRACT

This study aims to analyze and measure the influence of intellectual capital, independent commissioners and corporate social responsibility on the performance of manufacturing companies in the basic and chemical sub-sectors listed on the Indonesia Stock Exchange. The sample from this study used 30 manufacturing companies that were consistently listed on the Indonesia Stock Exchange for the period 2017 - 2019 which were taken using the purposive sampling method. This study uses multiple linear regression analysis techniques. Intellectual capital is calculated using the Value Added Intellectual Coefficient (VAIC™) ratio. Independent commissioners are calculated using the percentage of the number of independent commissioners to the board of commissioners. Corporate social responsibility is calculated using the Global Reporting Initiatives (GRI). The results of this study indicate that intellectual capital has a positive and significant effect on company performance, independent commissioner has a positive and insignificant effect on company performance, and corporate social responsibility has a significant and positive effect on company performance.

Kata kunci: intellectual capital, independent commissioner and corporate social responsibility