

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance* dan *intellectual capital* terhadap kinerja keuangan. Kinerja keuangan dihitung dengan menggunakan *Return on Assets (ROA)*, sedangkan mekanisme *corporate governance* ditentukan oleh variabel kepemilikan manajerial, kepemilikan institusional, proporsi komisaris independen, dan jumlah dewan direksi.

Sampel penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2011-2014. Data sampel diperoleh dari 12 perusahaan yang diambil melalui *purposive sampling*. Metode analisis dari penelitian ini menggunakan analisis regresi berganda dan prosesnya menggunakan SPSS.

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

Kata Kunci : Mekanisme *corporate governance*, *intellectual capital*, kinerja keuangan

ABSTRACT

This study aims to examine the influence of corporate governance mechanism and intellectual capital on the financial performance. Financial performance is calculated by using Return on Assets (ROA), meanwhile the corporate governance mechanism determined by variable managerial ownership, institutional 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 2011-2014. Data sample were drawn from 12 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 managerial ownership had no effect to financial performance, institutional ownership had no effect to financial performance, proportion of independent commissioners had no effect to financial performance, board of directors had an effect positive to financial performance, and intellectual capital had an effect positive to financial performance.

Keywords: *Corporate governance mechanism, intellectual capital, financial performance*