

ABSTRAK

Penelitian ini dibuat dengan tujuan untuk memberikan bukti empiris mengenai pengaruh penerapan struktur *good corporate governance* dan *intellectual capital disclosure* terhadap kinerja keuangan perusahaan. *Good corporate governance* dalam penelitian ini diukur dengan komisaris independen, komite audit, kepemilikan manajerial dan auditor eksternal. *Intellectual capital disclosure* diprosikan dengan *human capital disclosure*, *structural capital disclosure*, dan *relational capital disclosure*. Sampel penelitian yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Purposive sampling digunakan sebagai metode pengambilan sampel. Teknik analisis yang digunakan adalah metode analisis regresi berganda dengan SPSS Versi 20. Hasil penelitian ini menunjukkan bahwa komisaris independen, kepemilikan manajerial, auditor eksternal, dan *relational capital disclosure* berpengaruh terhadap kinerja keuangan perusahaan sedangkan komite audit, *human capital disclosure*, dan *structural capital disclosure* tidak berpengaruh terhadap kinerja keuangan perusahaan.

Kata kunci : *good corporate governance*, *intellectual capital disclosure*, kinerja keuangan

ABSTRACT

The aim of this reserach is to provide the empirical evidence that related to the effect of the application of good corporate governance structure and intellectual capital disclosure to the company's financial performance. Good corporate governance is measured by independent commissioners, audit committees, managerial ownership and external auditors. Intellectual capital disclosure is proxied by human capital disclosure, structural capital disclosure, and relational capital disclosure. The research sample of this study is a manufacturing company which listed in the Indonesia Stock Exchange in 2015-2017. Purposive sampling is used as a sampling method. The analysis technique used is multiple regression analysis with SPSS Version 20. The results of this study indicate that each of independent commissioners, managerial ownership, external auditors, and relational capital disclosure has an effect on the company's financial performance while the audit committee, human capital disclosure, and structural capital disclosure don't give effect to the company's financial performance.

Key words : *good corporate governance, intellectual capital disclosure, financial performance*