

ABSTRAK

Tujuan penelitian ini dilakukan untuk mengetahui pengaruh *intellectual capital*, *corporate social responsibility*, struktur kepemilikan terhadap nilai perusahaan dengan kinerja keuangan sebagai variabel intervening. Data yang digunakan adalah data sekunder berupa laporan keuangan (*annual report*) tahun 2015-2019. Teknis analisis data menggunakan analisis regresi berganda yang pengambilan sampel dilakukan secara purposive sampel dengan jumlah 37 perusahaan dari total populasi 61 perusahaan. Hasil penelitian menunjukkan bahwa *intellectual capital* berpengaruh positif dan signifikan terhadap nilai perusahaan, *corporate social responsibility* berpengaruh positif dan signifikan terhadap nilai perusahaan, struktur kepemilikan berpengaruh positif dan signifikan terhadap nilai perusahaan dan kinerja keuangan berpengaruh positif dan signifikan terhadap nilai perusahaan. *Intellectual capital* berpengaruh positif dan signifikan terhadap kinerja keuangan, *corporate social responsibility* tidak berpengaruh positif dan signifikan terhadap kinerja keuangan, struktur kepemilikan tidak berpengaruh positif dan signifikan terhadap kinerja keuangan. Dan kinerja keuangan mampu memediasi *intellectual capital*, *corporate social responsibility* dan struktur kepemilikan terhadap nilai perusahaan.

Kata Kunci : Intellectual Capital, Corporate Social Responsibility (CSR),

Struktur Kepemilikan, Kinerja Keuangan, Nilai Perusahaan.

ABSTRACT

The purpose of this study was to determine the effect of intellectual capital, corporate social responsibility, ownership structure on firm value with financial performance as an intervening variable. The data used are secondary data in the form of financial reports (annual reports) 2015-2019. The data analysis technique used multiple regression analysis. The sample was taken by purposive sampling with a total of 37 companies from a total population of 61 companies. The results show that intellectual capital has a positive and significant effect on firm value, corporate social responsibility has a positive and significant effect on firm value, ownership structure has a positive and significant effect on firm value and financial performance has a positive and significant effect on firm value. Intellectual capital has a positive and significant effect on financial performance, corporate social responsibility does not have a positive and significant effect on financial performance, ownership structure does not have a positive and significant effect on financial performance. And financial performance is able to mediate intellectual capital, corporate social responsibility and ownership structure on company value.

Keywords: Intellectual Capital, Corporate Social Responsibility (CSR),

Ownership Structure, Financial Performance, Company Value.