

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pembahasan Pengaruh Investasi Teknologi Informasi Dan *Intellectual Capital* Terhadap Kinerja Keuangan dengan *Good Corporate Governance* Sebagai Variabel Intervening Pada Perusahaan Bank Syariah Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2019, Pengaruh. Metode pengumpulan data melalui situs ICMD dan BEI dan studi kepustakaan. Metode analisis yang digunakan adalah analisis regresi berganda. Hasil penelitian yang didapatkan berdasarkan uji parsial (uji t) diperoleh : (a) Investasi Teknologi Informasi berpengaruh signifikan terhadap *Good Corporate Governance* (b) *Intellectual Capital* berpengaruh signifikan terhadap *Good Corporate Governance* (c) Investasi Teknologi Informasi berpengaruh signifikan terhadap Kinerja Keuangan (d) *Intellectual Capital* berpengaruh signifikan terhadap Kinerja Keuangan (e) Investasi Teknologi Informasi berpengaruh signifikan terhadap Kinerja Keuangan Dengan *Good Corporate Governance* sebagai Variabel Intervening (f) *Intellectual Capital* berpengaruh signifikan terhadap Kinerja Keuangan Dengan *Good Corporate Governance* sebagai Variabel Intervening (g) *Good Corporate Governance* berpengaruh signifikan terhadap Kinerja Keuangan

Akhirnya penulis menyarankan kepada Perusahaan Perbankan Syariah Dapat memaksimalkan setiap divisi manajemen yang ada agar kinerja perusahaan menjadi lebih baik dan dilirik oleh para investor dan calon investor

Kata kunci : Investasi Teknologi Informasi, Intellectual Capital, Kinerja Keuangan, Good Corporate Governance

ABSTRACT

This study aims to determine throughout the discussion the Effect of Information Technology Investment and Intellectual Capital on Financial Performance with Good Corporate Governance as an Intervening Variable in Islamic Bank Companies Listed on the Indonesia Stock Exchange for the 2015-2019 Period. Methods of data through the ICMD and BEI websites and literature studies. The analysis method used is multiple regression analysis. The results obtained are based on the partial test (t test) obtained: (a) Investment in Information Technology has a significant effect on Good Corporate Governance (b) Intellectual Capital has a significant effect on Good Corporate Governance (c) Information Technology Investment has a significant effect on Financial Performance (d) Intellectual Capital has a significant effect on Financial Performance (e) Information Technology Investment has a significant effect on Financial Performance With Good Corporate Governance as an Intervening Variable (f) Intellectual Capital has a significant effect on Financial Performance. Financial Performance with Good Corporate Governance as an Intervening Variable (g) Good Corporate Governance has a significant effect on Financial Performance

Finally, the author suggests that Islamic Banking Companies can maximize each existing management division so that the company's performance will be better and attract investors and potential investors.

Keywords: Information Technology Investment, Intellectual Capital, Financial Performance, Good Corporate Governance