

ABSTRAK

Penelitian ini bertujuan untuk menguji seberapa besar pengaruh modal intelektual, keragaman gender, dan tata kelola perusahaan terhadap kinerja keuangan dengan profitabilitas sebagai variabel intervening. Metode pengumpulan data dengan mengamati laporan keuangan perusahaan manufaktur yang dipublikasikan di Bursa Efek Indonesia pada periode 2015-2019 dengan jumlah sampel sebanyak 44 perusahaan dengan menggunakan teknik *purposive sampling*. Metode analisis yang digunakan yaitu analisis jalur (*path analysis*).

Hasil penelitian ini yaitu pada struktur I : Modal intelektual, keberagaman gender dan tata kelola perusahaan berpengaruh positif dan signifikan terhadap profitabilitas. Pada struktur II : Modal intelektual, keberagaman gender, tata kelola perusahaan dan profitabilitas berpengaruh positif dan signifikan terhadap kinerja keuangan. Variabel intervening dalam penelitian ini adalah profitabilitas, dari hasil pengujian yang dilakukan profitabilitas mampu memediasi hubungan antara modal intelektual terhadap kinerja keuangan, dengan demikian terbukti bahwa profitabilitas mampu memediasi hubungan antara modal intelektual terhadap kinerja keuangan. Selanjutnya profitabilitas mampu memediasi hubungan antara keberagaman gender terhadap kinerja keuangan, dengan demikian terbukti bahwa profitabilitas mampu memediasi hubungan antara keberagaman gender terhadap kinerja keuangan. Sementara tata kelola perusahaan tidak dapat dimediasi oleh profitabilitas terhadap kinerja keuangan, dengan demikian tidak terbukti bahwa profitabilitas mampu memediasi hubungan antara tata kelola perusahaan terhadap kinerja keuangan.

Kata kunci : Modal Intelektual, Keragaman Gender, Tata Kelola Perusahaan, Profitabilitas, Kinerja Keuangan.

ABSTRACT

This study aims to examine how much influence intellectual capital, gender diversity, and corporate governance have on financial performance with profitability as an intervening variable. The method of data collection is by observing the financial statements of manufacturing companies published on the Indonesia Stock Exchange in the 2015-2019 period with a total sample of 44 companies using purposive sampling technique. The method of tang analysis used is path analysis.

The results of this study are in structure I: Intellectual capital, gender diversity and corporate governance have a positive and significant effect on profitability. In structure II: Intellectual capital, gender diversity, corporate governance and profitability have a positive and significant effect on financial performance. The intervening variable in this study is profitability, from the results of tests conducted profitability is able to mediate the relationship between intellectual capital and financial performance, thus it is proven that profitability is able to mediate the relationship between intellectual capital and financial performance. Furthermore, profitability is able to mediate the relationship between gender diversity on financial performance, thus it is proven that profitability is able to mediate the relationship between gender diversity and financial performance. While corporate governance cannot be mediated by profitability on financial performance, it is thus not proven that profitability is able to mediate the relationship between corporate governance and financial performance.

Keywords: Intellectual Capital, Gender Diversity, Corporate Governance, Profitability, Financial Performance.