

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran mengenai mekanisme *good corporate governance* (kepemilikan manajerial, kepemilikan institusional, komisaris independen dan komite audit), penerapan *corporate social responsibility* dan *intellectual capital* terhadap kinerja perusahaan pada perusahaan sektor *consumer cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Serta mengetahui pengaruh mekanisme *good corporate governance*, penerapan *corporate social responsibility* dan *intellectual capital* terhadap kinerja perusahaan.

Metode penelitian yang digunakan dalam penelitian ini yaitu metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Sampel dari penelitian ini berjumlah 67 perusahaan dari 133 perusahaan populasi setelah menggunakan non probability dengan teknik purposive sampling. Penelitian ini dilakukan dengan metode studi kepustakaan (*library research*). Teknik yang digunakan dalam penelitian ini berupa uji asumsi klasik, regresi linier berganda, uji hipotesis parsial (uji-t), uji hipotesis simultan (uji-f) dan koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa kepemilikan manajerial, kepemilikan institusional, komisaris independen dan *intellectual capital* berpengaruh terhadap kinerja perusahaan. Sedangkan komite audit dan *corporate social responsibility* tidak berpengaruh terhadap kinerja perusahaan.

Kata Kunci: *Good corporate governance*, kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, *corporate social responsibility*, *intellectual capital*, *Return On Equity (ROE)*

ABSTRACT

This study aims to provide an overview of the mechanism of good corporate governance (managerial ownership, institutional ownership, independent commissioners and audit committees), the application of corporate social responsibility and intellectual capital to company performance in consumer cyclical sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. As well as knowing the influence of good corporate governance mechanisms, the application of corporate social responsibility and intellectual capital on company performance.

The research method used in this study is quantitative method with descriptive and verificative analysis approach. The sample of this study amounted to 67 companies from 133 population companies after using non-probability with purposive sampling techniques. This research was conducted using the library research method. The techniques used in this study are classical assumption tests, multiple linear regression, partial hypothesis tests (t-tests), simultaneous hypothesis tests (f-tests) and coefficients of determination.

The results of this study show that managerial ownership, institutional ownership, independent commissioners and intellectual capital affect company performance. While the audit committee and corporate social responsibility have no effect on the company's performance.

Keywords: Good corporate governance, managerial ownership, institutional ownership, independent commissioner, audit committee, corporate social responsibility, intellectual capital, Return On Equity (ROE)