

INTISARI

Tujuan dari penelitian ini adalah untuk mengetahui ada atau tidaknya pengaruh mekanisme internal tata kelola perusahaan terhadap nilai modal intelektual perusahaan. Mekanisme internal tata kelola perusahaan diukur dengan proporsi komisaris independen, proporsi komite audit independen, serta proporsi komite remunerasi dan nominasi independen. Nilai modal intelektual perusahaan diukur dengan nilai *value added intellectual coefficient* (VAIC). Penelitian ini menggunakan sampel perusahaan publik Indonesia sektor perbankan dari tahun 2013-2017. Hipotesis penelitian diuji dengan analisis regresi berganda. Hasil analisis menunjukkan bahwa proporsi komisaris independen berpengaruh signifikan positif terhadap nilai modal intelektual perusahaan. Namun, proporsi komite audit independen serta proporsi komite remunerasi dan nominasi independen tidak berpengaruh terhadap nilai modal intelektual perusahaan.

Kata kunci: proporsi komisaris independen; proporsi komite audit independen; proporsi komite remunerasi dan nominasi independen; nilai modal intelektual perusahaan

ABSTRACT

The purpose of this research is to know whether or not there is a relationship between internal mechanisms of corporate governance and the value of intellectual capital. Internal mechanisms of corporate governance are measured by board of commissioners composition, audit committees composition, as well as remuneration and nomination committees composition. Value of intellectual capital is measured by value added intellectual coefficient (VAIC). This research is examined using public banks in Indonesia from 2013-2017 as a sample. The hypothesis is analysed using ordinary least square multiple linear regression. The result shows that board of commissioners composition has positive significant impact on the value of intellectual capital. Yet, audit committees composition as well as remuneration and nomination committees composition have no impact on the value of intellectual capital.

Keyword: board of commissioners composition; audit committees composition; remuneration and nomination committees composition; value of intellectual capital.