



INTISARI

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh tata kelola perusahaan terhadap kinerja modal intelektual. Subjek penelitian adalah perusahaan nonkeuangan yang termasuk dalam industri berbasis pengetahuan dan terdaftar di Bursa Efek Indonesia tahun 2011 – 2014. Variabel independen dalam penelitian ini adalah tata kelola perusahaan yang diukur melalui proporsi komisaris independen, ukuran komite audit, dan frekuensi rapat komite audit. Sedangkan kinerja modal intelektual diukur dengan *value added intellectual coefficient* (VAIC). Hipotesis penelitian diuji dengan analisis regresi berganda *ordinary least squares* (OLS).

Hasil penelitian menunjukkan bahwa ukuran komite audit dan frekuensi rapat komite aduit berpengaruh positif terhadap kinerja modal intelektual. Sedangkan berdasarkan hasil regresi, proporsi komisaris independen tidak berpengaruh terhadap kinerja modal intelektual.

Kata kunci: proporsi komisaris independen; komite audit; modal intelektual



ABSTRACT

This research is aimed to find empirical evidence about the influence of corporate governance to intellectual capital performance. The subjects of research are companies that includes in knowledge-based industry and derived from Indonesia Stock Exchange 2011 – 2014. Independent variable, corporate governance, is measured by independent commissioner proportion, audit committee size, and audit committee meeting. Intellectual capital performance is measured by value added intellectual coefficient (VAIC). This research uses ordinary least squares (OLS) to examine the hypotheses.

The result indicates that audit committee size and audit committee meeting positively influence the intellectual capital performance. Meanwhile, independent commissioner proportion has no significant influence to intellectual capital performance.

Keywords: independent commissioner proportion; audit committee; intellectual capital performance