

ABSTRAK

Judul :Pengaruh *Intellectual Capital* dan *Corporate Social Responsibility* terhadap Nilai Perusahaan dengan Kinerja Keuangan sebagai Variabel Moderating pada Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2014-2018

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Penelitian ini bertujuan untuk menganalisis pengaruh *intellectual capital* dan *corporate social responsibility* terhadap nilai perusahaan dengan kinerja perusahaan sebagai variabel moderating pada industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2018. *Intellectual Capital* diukur dengan VAIC™, *corporate social responsibility* diukur dengan GRI G4, kinerja keuangan diproksikan dengan *return on assets* diukur dengan membagi laba setelah pajak dengan total aset, sedangkan nilai perusahaan diproksikan dengan *price book value* diukur dengan membagi harga saham dipasaran dengan nilai buku perlembar saham.

Metode yang digunakan adalah sampel jenuh. Jumlah sampel yang digunakan dalam penelitian ini adalah 51 perusahaan industry dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2018. Jenis data adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil pengujian hipotesis menunjukkan bahwa secara simultan *intellectual capital* dan *corporate social responsibility* berpengaruh terhadap nilai perusahaan, secara parsial *intellectual capital* berpengaruh terhadap nilai perusahaan dan kinerja keuangan berhasil memoderasi hubungan keduanya, *corporate social responsibiliy* berpengaruh terhadap nilai perusahaan, selain itu secara simultan kinerja keuangan berhasil memoderasi hubungan antara *intellectual capital* dan *corporate social responsibility* terhadap nilai perusahaan, secara parsial kinerja keuangan berhasil memoderasi hubungan antara *intellectual capital* terhadap nilai perusahaan, sedangkan secara parsial kinerja keuangan tidak mampu memoderasi hubungan antara *cororate social responsibility* dan nilai perusahaan.

Kata kunci : *intellectual capital*, *corporate social responsibility*, nilai perusahaan dan kinerja keuangan.

ABSTRACT

Title : *The Effect of Intellectual Capital and Corporate Social Responsibility on Firm Value with Financial Performance as a Moderating Variable*

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This study aims to analyze the effect of intellectual capital and corporate social responsibility on firm value with company performance as a moderating variable in the basic and chemical industries listed on the Indonesia Stock Exchange (BEI) for the 2014-2018 period. Intellectual Capital is measured by VAICTM, corporate social responsibility is measured by GRI G4, financial performance is proxied by return on assets measured by dividing profit after tax by total assets, while corporate value is proxied by price book value measured by membangi stock prices in the market by book value per share .

The method used is a saturated sample. The number of samples used in this study is a 51 basic and chemical industry companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. The type of data is secondary data obtained from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

Hypothesis testing results showed that simultaneous intellectual capital and corporate social responsibility affect the value of the company, partially intellectual capital affects the value of the company and financial performance succeeded in moderating the relationship between them, corporate social responsibility affects the company value, in addition simultaneously financial performance succeeded in moderating the relationship between intellectual capital and corporate social responsibility to the value of the company, partially financial performance succeeded in moderating the relationship between intellectual capital to the value of the company, while partially financial performance was not able to moderate the relationship between cororate social responsibility and corporate value.

Keywords: *intellectual capital, corporate social responsibility, company value and financial performanc*