

ABSTRACT

This study aims to analyze the effect of intellectual capital, corporate social responsibility and good corporate governance on the company's financial performance. The dependent variable in this study is financial performance as measured by the ROE (Return On Equity) profitability ratio. The independent variables in this study are intellectual capital (VAICTM), corporate social responsibility (GRI G-4) and good corporate governance which are proxied by independent commissioners, institutional ownership, women's boards of commissioners and audit committees. The population in this study are mining companies listed on the Indonesia Stock Exchange in 2016-2020. The number of research samples used was 36 companies based on a purposive sampling technique.

The data used in this study is secondary data obtained from the financial reports of companies listed on the Indonesia Stock Exchange and the Bloomberg database. Methods of data analysis in research using descriptive statistical analysis and multiple linear regression. The statistical results of this study provide evidence that intellectual capital, corporate social responsibility and good corporate governance are proxied by independent commissioners, institutional ownership, female board of commissioners have a positive and significant effect on financial performance. Meanwhile, the audit committee variable as a proxy for good corporate governance has no significant effect on financial performance.

Keywords: *Intellectual Capital (IC), Corporate Social Responsibility (CSR), Good Corporate Governance (GCG), Independent Board of Commissioners, Institutional Ownership, Female Board of Commissioners, Audit Committee, Financial Performance, ROE (Return On Equity).*