

ABSTRAK

Tujuan penelitian ini adalah untuk menguji secara empiris dan mengetahui pengaruh *human capital efficiency*, *structural capital efficiency*, *capital employee efficiency*, dan struktur modal terhadap kinerja keuangan pada perusahaan sektor perindustrian yang terdaftar di Bursa Efek Indonesia periode 2019 – 2022. Populasi dalam penelitian ini terdiri dari 56 perusahaan sektor perindustrian. total sampel sebanyak 184 yang dipilih menggunakan Teknik purposive sampling. Jenis data yang digunakan adalah data sekunder yang merupakan data laporan keuangan perusahaan yang diperoleh melalui website resmi BEI. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Hasil penelitian menunjukkan *human capital efficiency*, *capital employee efficiency*, dan struktur modal berpengaruh terhadap kinerja keuangan, sedangkan *structural capital efficiency* tidak berpengaruh terhadap kinerja keuangan.

Kata kunci: Modal Intelektual, Struktur Modal, *Human Capital Efficiency*, *Structural Capital Efficiency*, *Capital Employee Efficiency* dan Kinerja Keuangan

ABSTRACT

The aim of this research is to test empirically and determine the influence of Intellectual Capital which is proxied by human capital efficiency, structural capital efficiency, capital employee efficiency, and capital structure on financial performance in industrial sector companies listed on the Indonesia Stock Exchange for the period 2019 - 2022. Population in This research consisted of 56 industrial sector companies. With a total sample of 184 selected using purposive sampling technique. The type of data used is secondary data which is company financial report data obtained through the official websites of each company and the Indonesian Stock Exchange (BEI). The data analysis technique used is multiple linear regression analysis. The research results show that human capital efficiency, employee capital efficiency, and capital structure have an effect on financial performance, while structural capital efficiency has no effect on financial performance.

Keywords: Intellectual Capital, Capital Structure, Human Capital Efficiency, Structural Capital Efficiency, Capital Employee Efficiency, and Financial Performance