

## **ABSTRACT**

*Adistya Amanda, 2023. The Influence of Intellectual Capital and Good Corporate Governance on Profitability with Leverage as a Moderating Variable (Case Study of Banking Companies Listed on the Indonesia Stock Exchange (BEI) 2019-2023). Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Supervisor (I) Moh. Ubaidillah, Spd., M.Sc., CSRS. Supervisor (II) Heidy Paramitha Devi, S.Pd., M.Si., CSRS.*

The Influence of Intellectual Capital and Good Corporate Governance towards Profitability with Leverage as a Moderating Variable (Case Study of Banking Companies Listed on the Indonesia Stock Exchange (IDX) in the 2019-2023 Period).

The aim of this study was to determine the relationship between profitability and intellectual capital and good corporate governance (Case Study of Banking Companies Listed on the Indonesia Stock Exchange (IDX) in 2019–2023) using leverage as a moderating variable. This study was a quantitative which processes data using E-views 10. The population of the study was banking companies listed on the Indonesia Stock Exchange (IDX) in 2019–2023 period. The research sample was 47 companies with a period of 5 years, the number of samples according to the criteria was 180 companies. The research method used was a quantitative approach using Multiple Linear Regression Analysis and Moderated Regression Analysis (MRA).

The results of this study are: intellectual capital has an effect towards company profitability; good corporate governance has an effect towards company profitability; intellectual capital on profitability can be moderated by leverage, and good corporate governance on profitability can be moderated by leverage.

**Keywords:** *Intellectual Capital, Good Corporate Governance, Profitability, Leverage.*

## ABSTRAK

Adistya Amanda, 2024. Pengaruh *Intellectual Capital* Dan *Good Corporate Governance* Terhadap Profitabilitas Dengan *Leverage* Sebagai Variable Moderasi (Studi Kasus Perusahaan Perbankan yang Tercatat dalam Bursa Efek Indonesia (BEI) Tahun 2019-2023). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Moh. Ubaidillah, Spd., M.Si., CSRS. Pembimbing (II) Heidy Paramitha Devi, S.Pd., M.Si., CSRS.

Tujuan penelitian ini untuk mengetahui hubungan profitabilitas dengan *intellectual capital* dan *good corporate governance* yang baik (Studi Kasus Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2019–2023) dengan menggunakan leverage sebagai variabel moderasi. Penelitian ini merupakan penelitian kuantitatif yang mengolah data dengan menggunakan *E-views* 10. Populasi penelitian adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019–2023. Sampel penelitian sebanyak 47 perusahaan dengan kurun waktu 5 tahun jumlah sampel sesuai kriteria sebanyak 180 perusahaan. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan menggunakan Analisis Regresi Linier Berganda dan Analisis Regresi Moderasi (MRA).

Hasil penelitian ini adalah *intellectual capital* berpengaruh terhadap profitabilitas perusahaan; *good corporate governance* berpengaruh terhadap profitabilitas perusahaan; *intellectual capital* terhadap profitabilitas dapat dimoderasi oleh *leverage*, dan *good corporate governance* terhadap profitabilitas dapat dimoderasi oleh *leverage*.

**Kata Kunci:** *Intellectual Capital*, *Good Corporate Governance*, Profitabilitas, *Leverage*