

ABSTRACT

The Influence of Capital Measurement and Corporate Social Responsibility Disclosure on Company Performance

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It is important for companies to utilize the physical assets, non-physical assets (intellectual capital) and execute social responsibility to achieve the value added in the company's performance. This research aims to find out the strengthening of every component of intellectual capital and corporate social responsibility disclosure to the company's performance (ROA) in companies incorporated in the manufacturing sector and producers of raw materials registered in IDX. The sample is determined based on purposive sampling technique, with a total sample of 15 companies. The research uses secondary data obtained from IDX in the form of annual reports and the company's official website in the form of sustainability reports for the period 2017-2019. Hypothetical testing in this study used multiple linear regression tests. The results of this study indicate that partially VACA and VAHU have a significant effect with a positive direction, while STVA and CSR disclosure have a significant effect on a negative direction with company performance. The results simultaneously show that the components of intellectual capital and CSR disclosure have a significant effect on company's performance.

Keyword : VACA, VAHU, STVA, Intellectual Capital, Corporate Social Responsibility Disclosure and Company Performance

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