

ABSTRACT

This research aims to examine the influence of intellectual capital disclosure and corporate governance on financial performance. The population of this research is non-financial BUMN listed on the Indonesian Stock Exchange (BEI) for the 2018-2022 period. Data collection techniques using secondary data collection. Data obtained through each company's annual report. In this research, there were 35 samples of Non-Financial BUMN sub-sectors listed on the Indonesian Stock Exchange (BEI) for the 2018-2022 period. The data collection method used a purposive sampling technique. Panel data uses cross-sections and time series in this study. This study data was processed and analyzed using statistical tools such as Eviews 12.

The results of simultaneous disclosure show that intellectual capital disclosure and corporate governance have an influence on financial performance. Intellectual capital disclosure and corporate governance are used as variables that will encourage financial performance. These results indicate that partially only corporate governance influences financial performance, but intellectual capital disclosure has no effect. Future researchers can also add a research period so they can find out the extent of the influence of these variables on financial performance.

Keywords: Intellectual capital disclosure, corporate governance and financial performance