

**PENGARUH INTELLECTUAL CAPITAL, ACCOUNTING
INFORMATION SYSTEM DAN CORPORATE SOCIAL
RESPONSIBILITY TERHADAP KINERJA PERUSAHAAN
(Pada Perusahaan Manufaktur di Bursa Efek Indonesia)**

Oleh

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Abstrak

Penelitian ini bertujuan untuk membuktikan dan menganalisis pengaruh intellectual capital, accounting information system dan corporate social responsibility terhadap kinerja perusahaan. Pada penelitian ini digunakan beberapa perusahaan manufaktur di Bursa Efek Indonesia. Metode analisis yang digunakan untuk membuktikan hipotesis adalah regresi panel yang diolah dengan Eviews 8.0. Berdasarkan hasil pengujian hipotesis yang telah dilakukan ditemukan bahwa intellectual capital dan accounting information system berpengaruh signifikan terhadap kinerja perusahaan sedangkan corporate social responsibility tidak berpengaruh signifikan terhadap kinerja perusahaan manufaktur di Bursa Efek Indonesia.

Kata Kunci: Intellectual Capital, Accounting Information System, Corporate Social Responsibility dan Kinerja Perusahaan

**IMPACT INTELECTUAL CAPITAL, ACCOUNTING
INFORMATION SYSTEM AND CORPORATE SOCIAL
RESPONSIBILITY ON COMPANY PERFORMANCE
(For Manufacturing Compony Listing on Indonesian Stock Exchange)**

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Abstract

This study aims to prove and analyze the effect of intellectual capital, accounting information system and corporate social responsibility on company performance. In this study, several manufacturing companies are used in the Indonesia Stock Exchange. The analytical method used to prove the hypothesis is panel regression processed with Eviews 8.0. Based on the results of hypothesis testing that has been conducted, it is found that intellectual capital and accounting information system have a significant effect on company performance while corporate social responsibilty does not have a significant effect on the performance of manufacturing companies on the Indonesia Stock Exchange.

Keywords: Intellectual Capital, Accounting Information System, Corporate Social Responsibility and Company Performance

