ABSTRAKSI

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Kata kunci: Diversifikasi; *Intellectual Capital*; *Leverage*; *Size*; Kinerja Perusahaan

(xiii + 118 + lampiran)

Penelitian ini mengambil obyek pada perusahaan manufaktur *food and beverage* di BEI periode 2017-2020 dengan tujuan penelitian ini untuk menganalisis secara *purposive sampling* pengaruh strategi diversifikasi, *intellectual capital* (VACA,VAHU,STVA=VAIC^{TM}), dan karakteristik perusahaan (*Leverage* dan *size*) terhadap kinerja keuangan perusahaan (ROA). Hasil penelitian menunjukkan bahwa diversifikasi tidak berpengaruh signifikan dan positif terhadap ROA, VACA tidak berpengaruh signifikan dan positif terhadap ROA, VAHU berpengaruh signifikan dan negatif terhadap ROA, STVA berpengaruh signifikan dan positif terhadap ROA, *leverage* tidak berpengaruh signifikan dan positif terhadap ROA, *size* tidak berpengaruh signifikan dan negatif terhadap ROA. Dengan demikian hipotesis X1 diterima, X2 diterima, X3 tidak diterima, X4 diterima, X5 diterima, dan X6 tidak diterima dan secara simultan seluruh variabel independen berpengaruh signifikan terhadap variabel dependen kinerja perusahaan.

ABSTRACTION

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Keywords: Diversification; Intellectual Capital; Leverage; Size; Company performance

(xiii + 118 + *attachment* **)**

This study takes the object of a food and beverage manufacturing company on the IDX for the 2017-2020 period with the aim of this study to analyze purposively the effect of diversification strategy, intellectual capital (VACA, VAHU, STVA = VAIC^{TM}), and company characteristics (Leverage and size) on company's financial performance (ROA). The results showed that diversification had no significant and positive effect on ROA, VACA had no significant and positive effect on ROA, VAHU had a significant and negative effect on ROA, STVA had a significant and positive effect on ROA, leverage had no significant and positive effect on ROA, size had no effect significant and negative to ROA. Thus the hypothesis X1 is accepted, X2 is accepted, X3 is not accepted, X4 is accepted, X5 is accepted, and X6 is not accepted and simultaneously all independent variables have a significant effect on the dependent variable of company performance.