

ABSTRACT

This study aims to analyze the factors that influence the company's profitability through good corporate governance, which includes independent commissioners, managerial ownership and intellectual capital, value added capital employed (VACA), value added human capital (VAHU), structural capital value added (STVA) in retail companies listed on the Indonesia Stock Exchange in 2016-2019.

The data used are obtained from annual report data and financial reports. The population in this study are retail companies listed on the IDX. The sampling technique used was purposive sampling and obtained 10 companies in the 2016-2019 research period. The method of data analysis in this study is multiple linear regression analysis using SPSS 26 software.

The results of descriptive statistics show that the company's profitability variable data has an average value (mean) greater than the standard deviation, which indicates that the variables are grouped and do not vary. For independent board of commissioners data has a standard deviation lower than the average (mean) which indicates that the variables do not vary or are grouped, while managerial ownership, value added capital employed (VACA), value added human capital (VAHU), structural capital value added (STVA) has a standard deviation greater than the average (mean) which indicates that this variable is spread out and varies.

The results showed that simultaneously independent board of commissioners, managerial ownership, value added capital employed (VACA), value added human capital (VAHU), structural capital value added (STVA) had an effect on company profitability. While partially independent board of commissioners, managerial ownership, value added human capital (VAHU), structural capital value added (STVA) has no effect on company profitability and value added capital employed (VACA) affects company profitability.

Keywords: *Company Profitability, Independent Board of Commissioners, Managerial Ownership, structural capital value added (STVA), value added capital employed (VACA), value added human capital (VAHU).*