ABSTRAK

Skripsi dengan judul “Pengaruh *Sustainable Development Goals, Intellectual Capital*, Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan Dengan *Profitabilitas* Sebagai Variabel Moderating Pada Perusahan Sektor *Healthcare* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2024” yang ditulis oleh Mahya Ulum Anjali dengan pembimbing Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.

Kata Kunci: *Sustainable Development Goals*, *Intellectual Capital*, ukuran perusahaan, *profitabilitas*, kinerja keuangan, *healthcare*.

Penelitian ini dilatarbelakangi oleh pentingnya implementasi keberlanjutan, pemanfaatan modal intelektual, dan pengelolaan ukuran perusahaan dalam meningkatkan kinerja keuangan di industri kesehatan yang memiliki kontribusi strategis terhadap kesejahteraan masyarakat. Penelitian ini bertujuan untuk menganalisis pengaruh *sustainable development goals*, *intellectual capital*, dan ukuran perusahaan terhadap kinerja keuangan, dengan *profitabilitas* sebagai variabel moderasi, pada perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia selama tahun 2020–2024.

Metode penelitian menggunakan pendekatan kuantitatif dengan analisis regresi data panel. Variabel independen terdiri dari SDGs, *intellectual capital*, dan ukuran perusahaan. Variabel dependen adalah kinerja keuangan, sedangkan *profitabilitas* digunakan sebagai variabel moderasi. Data diperoleh dari laporan tahunan perusahaan sektor *healthcare* yang memenuhi kriteria penelitian.

Hasil penelitian menunjukkan bahwa secara parsial, SDGs, *intellectual capital*, ukuran perusahaan, dan *profitabilitas* berpengaruh positif signifikan terhadap kinerja keuangan perusahaan. Selain itu, *profitabilitas* tidak mampu memoderasi pengaruh seluruh variabel independen terhadap kinerja keuangan secara signifikan. Meskipun demikian, secara simultan variabel-variabel penelitian berpengaruh signifikan terhadap kinerja keuangan. Temuan ini mengindikasikan bahwa komitmen terhadap keberlanjutan, pengelolaan pengetahuan, dan skala usaha tetap merupakan faktor penting yang perlu diperkuat secara konsisten untuk mendukung kinerja keuangan perusahaan *healthcare*, meskipun tingkat *profitabilitas* tidak secara langsung memperkuat hubungan tersebut.

ABSTRACT

This undergraduate thesis, entitled "The Influence of Sustainable Development Goals, Intellectual Capital, and Company Size on Financial Performance with Profitability as a Moderating Variable in Healthcare Sector Companies Listed on the Indonesia Stock Exchange for the Period 2020–2024," was written by Mahya Ulum Anjali under the supervision of Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.

Keywords: Sustainable Development Goals, intellectual capital, company size, profitability, financial performance, healthcare.

The background of this research is based on the importance of implementing sustainability principles, utilizing intellectual capital, and managing company scale to improve financial performance in the healthcare industry, which has a strategic contribution to public welfare. This study aims to analyze the influence of sustainable development goals (SDGs), intellectual capital, and company size on financial performance, with profitability as a moderating variable, in healthcare sector companies listed on the Indonesia Stock Exchange during the years 2020–2024.

The research employed a quantitative approach using panel data regression analysis. The independent variables consist of SDGs, intellectual capital, and company size. The dependent variable is financial performance, while profitability is used as a moderating variable. Data were obtained from annual reports of healthcare companies that met the research criteria.

The results showed that partially, SDGs, intellectual capital, company size, and profitability have a positive and significant effect on the financial performance of the companies. However, profitability was not able to significantly moderate the influence of all independent variables on financial performance. Nevertheless, simultaneously, the research variables have a significant effect on financial performance. These findings indicate that commitment to sustainability, knowledge management, and business scale remain important factors that need to be consistently strengthened to support the financial performance of healthcare companies, even though profitability does not directly enhance these relationships.