

ABSTRAK

Yasrawan, Komang Tri (2022), Pengaruh *Intellectual Capital* dan *Corporate Social Responsibility* Terhadap Keunggulan Kompetitif Serta Implikasinya Pada Kinerja Keuangan UMKM di Kabupaten Buleleng. Tesis, Magister Akuntansi, Pascasarjana, Universitas Pendidikan Ganesha.

Tesis ini sudah disetujui dan diperiksa oleh Pembimbing I: Dr. Desak Nyoman Sri Werastuti, S.E., M.Si., Ak. dan Pembimbing II: Dr. Edy Sujana, S.E., M.Si., Ak.

Kata-kata kunci: kinerja keuangan, *intellectual capital*, *corporate social responsibility*, keunggulan kompetitif.

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *intellectual capital* dan *corporate social responsibility* terhadap keunggulan kompetitif serta Implikasinya pada kinerja keuangan UMKM di Kabupaten Buleleng. Populasi pada penelitian ini yaitu UMKM se-Kabupaten Buleleng yang berjumlah 57.216 UMKM. Penentuan jumlah sampel menggunakan teknik dari Isaac & Michael dengan taraf signifikansi 5% diperoleh 346 UMKM. Sampel dipilih menggunakan teknik *purposive sampling*. Analisis data menggunakan SEM-PLS dengan berbantuan software SmartPLS Versi 3. Hasil penelitian menunjukkan *intellectual capital* dan *corporate social responsibility* berpengaruh positif dan signifikan terhadap keunggulan kompetitif UMKM, *intellectual capital* dan *corporate social responsibility* berpengaruh positif dan tidak signifikan terhadap kinerja keuangan UMKM, keunggulan kompetitif berpengaruh positif dan signifikan terhadap kinerja keuangan UMKM, serta keunggulan kompetitif memediasi secara sempurna pengaruh *intellectual capital* dan *corporate social responsibility* terhadap kinerja keuangan UMKM.



ABSTRACT

Yasrawan, Komang Tri (2022), *The Influence of Intellectual Capital and Corporate Social Responsibility on Competitive Advantage and Its Implications on the Financial Performance of MSMEs in Buleleng Regency*. Thesis, Masters in Accounting, Postgraduate, Ganesha University of Education.

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Keywords: financial performance, intellectual capital, corporate social responsibility, competitive advantage.

This study aimed to empirically prove the influence of intellectual capital and corporate social responsibility on competitive advantage and its implications for the financial performance of MSMEs in the Buleleng Regency. The population in this study were MSMEs throughout Buleleng Regency, which amounted to 57,216 MSMEs. Determination of the number of samples using the technique of Isaac & Michael with a significance level of 5% obtained 346 MSMEs. The sample was selected using the purposive sampling technique. Data analysis was used SEM-PLS with the help of SmartPLS Version 3. The results showed that intellectual capital and corporate social responsibility positively and significantly affected MSMEs' competitive advantage. Intellectual capital and corporate social responsibility had a positive and insignificant effect on MSMEs' financial performance. The competitive advantage positively and significantly affected MSMEs' financial performance. Competitive advantage perfectly mediates the influence of intellectual capital and corporate social responsibility on MSME financial performance.

