

**PENGARUH OPERATING FLEXIBILITY DAN INTELLECTUAL
CAPITAL TERHADAP KINERJA PERUSAHAAN SELAMA
PANDEMI COVID-19 PADA PERUSAHAAN
SUB SEKTOR TRANSPORTASI**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh: (1) *operating flexibility* terhadap kinerja perusahaan, (2) *intellectual capital* terhadap kinerja perusahaan, (3) *operating flexibility* dan *intellectual capital* terhadap kinerja perusahaan. Desain penelitian yang digunakan adalah kuantitatif kausal. Subjek penelitian adalah perusahaan transportasi yang terdaftar di Bursa Efek Indonesia periode 2019-2021 dan objek penelitian adalah *operating flexibility*, *intellectual capital* dan kinerja perusahaan. Sampel dalam penelitian ini berjumlah 19 perusahaan. Metode pengumpulan data dengan pencatatan dokumen. Hasil penelitian menunjukkan bahwa: (1) *operating flexibility* berpengaruh positif dan signifikan terhadap kinerja perusahaan, (2) *intellectual capital* berpengaruh positif dan signifikan terhadap kinerja perusahaan, dan (3) *operating flexibility* dan *intellectual capital* berpengaruh signifikan terhadap kinerja perusahaan.

Kata kunci: *operating flexibility*, *intellectual capital* dan kinerja perusahaan.

ABSTRACT

This study aims to examine the effect of: (1) operating flexibility on company performance, (2) intellectual capital on company performance, (3) operating flexibility and intellectual capital on company performance. The research design used is causal quantitative. The research subjects are transportation companies listed on the Indonesia Stock Exchange for the 2019-2021 period and the objects of research are operating flexibility, intellectual capital, and company performance. The sample in this study amounted to 19 companies. Method of data collection by recording documents. The results show that: (1) operating flexibility has a positive and significant effect on company performance, (2) intellectual capital has a positive and significant effect on company performance, and (3) operating flexibility and intellectual capital have a significant effect on company performance.

Keywords: *operating flexibility*, *intellectual capital* and *company performance*.