

**PENGARUH INTELLECTUAL CAPITAL, PERPUTARAN MODAL  
KERJA DAN PERPUTARAN PIUTANG TERHADAP PROFITABILITAS  
PT PEGADAIAN REGION KANWIL VII DENPASAR PERIODE 2017-  
2021**

**Oleh**

**Ni Luh Anggreni, NIM. 1817051020**

**Jurusan Ekonomi dan Akuntansi**

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh intellectual capital, perputaran modal kerja, perputaran piutang terhadap profitabilitas (ROA) PT Pegadaian Ragon Kanwil VII Denpasar periode 2017-2022. Penelitian ini menggunakan jenis penelitian deskriptif kuantitatif dengan data sekunder berupa Laporan Keuangan PT Pegadaian Ragon Kanwil VII Denpasar periode 2017-2022. Jenis data adalah data panel dengan bantuan aplikasi Eviews versi 10. Berdasarkan penelitian yang telah dilakukan didapatkan hasil yaitu intellectual capital dan perputaran modal kerja berpengaruh positif dan signifikan terhadap profitabilitas (ROA) PT Pegadaian Ragon Kanwil VII Denpasar periode 2017-2022 sedangkan perputaran piutang tidak berpengaruh dan signifikan terhadap profitabilitas (ROA) PT Pegadaian Ragon Kanwil VII Denpasar periode 2017-2022. Pengaruh intellectual capital, perputaran modal kerja, perputaran piutang memiliki nilai koefesien determinasi sebesar 93,41 % profitabilitas PT Pegadaian Region Kanwil VII Denpasar dipengaruhi oleh variabel intellectual capital, perputaran modal kerja, dan perputaran piutang dan sisanya 6,59% dipengaruhi oleh faktor lainnya atherhadap profitabilitas PT Pegadaian Region Kanwil VII Denpasar periode 2017-2021

Kata Kunci : intellectual capital, perputaran modal kerja, perputaran piutang, profitabilitas, data panel.

## ABSTRACT

*This study aims to determine the effect of intellectual capital, working capital turnover, and accounts receivable turnover on the profitability (ROA) of PT Pegadaian Region Kanwil VII Denpasar period 2017-2022. This research uses quantitative descriptive analysis with secondary data in the form of the Financial Statements of PT Pegadaian Region Regional Office VII Denpasar for the 2017-2022 period. The type of data is panel data with the help of the Eviews application version 10. Based on the research that has been done, the results obtained are intellectual capital and working capital turnover have a positive and significant effect on the profitability (ROA) of PT Pegadaian Region Kanwil VII Denpasar period 2017-2022 while receivables turnover has no effect and significant to the profitability (ROA) of PT Pegadaian Region Regional Office VII Denpasar for the 2017-2022 period. The influence of intellectual capital, working capital turnover, and receivables turnover has a coefficient of determination of 93.41%. PT Pegadaian Region Kanwil VII, Denpasar's profitability, is influenced by intellectual capital, working capital turnover, and other factors that influence receivables turnover and the remaining 6.59%. Profitability of PT Pegadaian Region Regional Office VII Denpasar period 2017-2021.*

*Keywords: intellectual capital, working capital turnover, accounts receivable turnover, profitability, panel data efficacy.*

