

ABSTRACT

The objectives of this study are to analyze the impact of intellectual capital (Human Capital, Structure Capital and Physical Capital) on company's financial performance-Return on Assets (ROA) dan Return On Equity (ROE). This research used banking company data that listed in Indonesia Stock Exchange (IDX) 2011-2012.

The model that used to measure intellectual capital was Pulic model agregatly-using Value Added Intellectual Coefficient (VAIC™) or separately-using Human Capital Efficiency (HCE), Structure Capital Efficiency (SCE), and Physical Capital/ Capital Employed Efficiency (CEE).

The result show: (1) Human Capital Efficiency (HCE) not significant impact on ROA, (2) Human Capital Efficiency (HCE) not significant impact on ROE, (3) Structure Capital Efficiency (SCE) not significant impact on ROA, (4) Structure Capital Efficiency (SCE) negative impact on ROE (5) Physical Capital/Capital Employed Efficiency (CEE) has a positive significant impact on ROA, (6) Physical Capital/Capital Employed Efficiency (CEE) has a positive significant impact on ROE.

Keywords: *Human Capital, Structure Capital, Physical Capital, Return on Assets (ROA), Return On Equity (ROE), SPSS 21.*

ABSTRAKSI

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *Intellectual Capital* (*Human Capital*, *Structure Capital* dan *Physical Capital*) terhadap kinerja perusahaan yang diproksikan dengan *Return On Asset* (ROA) dan *Return On Equity* (ROE). Data yang digunakan adalah data perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2011- 2012.

Model pengukuran modal intelektual dengan menggunakan model Pulic, yaitu secara agregat-*Value Added Intellectual Coefficient* (VAICTM) ataupun secara per komponen-*Human Capital Efficiency* (HCE), *Structure Capital Efficiency* (SCE) dan *Physical Capital Efficiency* (CEE).

Hasil penelitian menunjukkan bahwa: (1) *Human Capital Efficiency* (HCE) tidak berpengaruh signifikan terhadap ROA, (2) *Human Capital Efficiency* (HCE) tidak berpengaruh signifikan terhadap ROE, (3) *Structure Capital Efficiency* (SCE) tidak berpengaruh signifikan terhadap ROA, (4) *Structure Capital Efficiency* (SCE) berpengaruh negatif terhadap ROE, (5) *Physical Capital Efficiency* (CEE) berpengaruh signifikan terhadap ROA dan *Physical Capital Efficiency* (CEE) berpengaruh signifikan terhadap ROE.

Kata kunci: *Human Capital Efficiency*, *Structure Capital Efficiency*, *Physical Capital Efficiency*, *Return On Asset* (ROA), *Return On Equity* (ROE), SPSS 21.