

The effect of Intellectual Capital and Intellectual Capital Disclosure Financial Performance Against Insurance Companies Index 2013-2015
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ABSTRACT

This study aims to determine the effect of Intellectual Capital and Intellectual Capital Disclosure Financial Performance Against Insurance Companies Index 2013-2015. The results of the study could provide insight for stakeholders to understand the Intellectual Capital and Intellectual Capital Disclosure in the business activities of the company in order to provide value added and can meniciptakan competitive advantage for the company. Total sample of 10 companies acquired by purposive sampling technique. Data analysis techniques in this study using multiple linear regression and data collection is done by non-participant observation in the form of documentation. The analysis showed that the Value Added Capital Employed(VACA) negative effect on return on asset(ROA), Value Added Human Capital(VAHU), Structural Capital Of Value Added (STVA) Positive no effect on return on asset(ROA) and the Intellectual Capital Disclosure negative effect on return on assets (ROA).

Keyword : *Intellectual Capital, Value Added Capital Employed, Value Added Human Capital, Value Added of Structural Capital, Intellectual Capital Disclosure, Return On Asset.*

Pengaruh *Intellectual Capital* dan *Intellectual Capital Disclosure* Terhadap
Kinerja Keuangan Perusahaan Asuransi periode 2013-2015

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh *Intellectual Capital* (*VACA, VAHU, dan STVA*) dan *Intellectual Capital Disclosure* Terhadap Kinerja Keuangan Perusahaan Asuransi periode 2013-2015. Hasil penelitian dapat memberikan pemahaman bagi *stakeholder* untuk memahami *Intellectual Capital* dan *Intellectual Capital Disclosure* dalam kegiatan bisnis perusahaan agar dapat memberikan *value added* serta dapat menciptakan keunggulan kompetitif bagi perusahaan. Jumlah sampel 10 perusahaan diperoleh dengan teknik *purposive sampling*. Teknik analisis data dalam penelitian ini menggunakan regresi linier berganda dan pengumpulan data dilakukan dengan observasi non partisipan berupa studi dokumentasi. Hasil analisis menunjukkan bahwa *Value Added Capital Employed (VACA)* berpengaruh signifikan negatif terhadap *Return On Asset (ROA)*, *Value Added Human Capital (VAHU)* dan *Structural Capital of Value Added (STVA)* tidak berpengaruh signifikan positif terhadap *Return On Asset (ROA)* dan *Intellectual Capital Disclosure* berpengaruh positif terhadap *Return On Asset (ROA)*.

Kata Kunci : Modal Intelektual, Value Added Capital Employed, Value Added Human Capital, Value Added of Structural Capital, Pengungkapan Modal Intelektual dan Perputaran Asset

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