

**PENGARUH *INTELECTUAL CAPITAL*, KEPEMILIKAN MANAJERIAL,  
DAN *CORPORATE SOCIAL RESPONSIBILITY*  
TERHADAP *RETURN ON ASSET*  
(Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI Pada  
Periode 2012-2014)**

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**Abstrak**

Penelitian ini bertujuan untuk menguji pengaruh *intellectual capital*, kepemilikan manajerial, *corporate social responsibility* terhadap *Return on Asset* (ROA). Metode pemilihan sampel yang digunakan dalam penelitian ini adalah metode *purposive sampling* yang menggunakan kriteria-kriteria. Data diperoleh dari 18 perusahaan manufaktur yang listing di Bursa Efek Indonesia periode 2012-2014. Data dikumpulkan dengan metode dokumentasi dan studi pustaka. Teknik analisis data yang digunakan adalah Uji Asumsi Klasik, dan Uji Hipotesis menggunakan regresi berganda dengan menggunakan SPSS 21 *for windows*.

Hasil penelitian menunjukkan bahwa *intellectual capital* berpengaruh signifikan terhadap *Return On Asset* (ROA), kepemilikan manajerial tidak berpengaruh signifikan terhadap *Return On Asset* (ROA) dan *corporate social responsibility* tidak berpengaruh signifikan terhadap *Return On Asset* (ROA).

**Kata Kunci:** *Intellectual capital*, kepemilikan manajerial, *corporate social responsibility*, ROA (*Return on Asset*).

**THE INFLUENCE OF INTELLECTUAL CAPITAL, KEPEMILIKAN  
MANAJERIAL, AND CORPORATE SOCIAL RESPONSIBILITY  
ON RETURN ON ASSET  
(Study of Manufacture Companies LISTED IN THE INDONESIA STOCK  
EXCHANGE 2012-2014)**

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*Abstract*

*The aim of study was to examine the effect of intellectual capital, management ownership and corporate social responsibility on the Return on Asset (ROA). The sampling method utilized in this study was a purposive sampling based on several criteria. Data were drawn from 18 listed financial manufacturing firms in Indonesia Stock Exchange for the period of 2012-2014. The data were collected by using documentation and library research. The analysis was made by using classical assumption testing and hypothesis testing based on multiple regression analysis supported by SPSS 21 for windows.*

*The results indicated intellectual capital had a significant effect on the Return On Asset, management ownership had a insignificant effect on the Return On Asset and corporate social responsibility had a insignificant effect on the Return On Asset.*

***Key-words: Intellectual capital, management ownership, corporate social responsibility, Return on Asset (ROA).***