

## ABSTRACT

*The purpose of this study to examine the effect of intellectual capital on financial performance. Intellectual capital was measured based on Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE), and Capital Employed Efficiency (CEE) and financial performance was measured based on Return On Asset (ROA).*

*This research uses purposive sampling method. The sample of this study consist 6 observations from pharmaceutical companies which is listed in Indonesia Stock Exchange on 2010 – 2016. Multiple regression analysis is used to test the hypothesis in this study.*

*Based on the result showed that Human Capital Efficiency (HCE) significant positive effect on Return On Asset (ROA), Structural Capital Efficiency (SCE) significant positive effect on Return On Asset (ROA), Capital Employed Efficiency (CEE) significant positive effect on Return On Asset (ROA)*

**Keyword:** *intellectual capital human capital, structural capital, capital employed, return on asset, financial performance, pharmaceutical companies,*

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *intellectual capital* terhadap kinerja keuangan. *Intellectual capital* diukur dengan *Human Capital Efficiency* (HCE), *Structural Capital Efficiency* (SCE), dan *Capital Employed Efficiency* (CEE) dan kinerja keuangan diukur dengan Return On Asset (ROA).

Metode pengambilan data yang digunakan adalah purposive sampling. Sampel penelitian ini terdiri dari 6 perusahaan farmasi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2010 -2016. Analisis regresi berganda digunakan untuk menguji hipotesis dalam penelitian ini.

Berdasarkan hasil penelitian menunjukkan bahwa *Human Capital Efficiency* (HCE) berpengaruh positif signifikan terhadap *Return On Asset* (ROA), *Structural Capital Efficiency* (SCE) berpengaruh positif signifikan terhadap *Return On Asset* (ROA), *Capital Employed Efficiency* (CEE) berpengaruh positif signifikan terhadap *Return On Asset* (ROA)

**Kata kunci:** *intellectual capital, human capital, structural capital, capital employed, return on asset, kinerja keuangan, perusahaan farmasi*