

Abstract

This study aims to analyze the influence of intellectual capital as IB-VACA, IB-VAHU, and IB-STVA, the board of commissioners independent and the audit committee implementation on return on assets. Population in this research is sharia commercial bank in Indonesia during period of 2012 - 2016. The method of determining the sample in this study using purposive sampling technique and obtained 37 sample observation data. This research uses multiple linear regression analysis method using IBM SPSS version 20.0.

The results of this study indicate that simultaneously (F test) between IB-VACA, IB-VAHU, and IB-STVA, the board of commissioners independent and the audit committee implementation have a significant effect on return on assets. While the results of partial research (t test) shows that IB-VACA does not effect on return on assets, IB-VAHU has a negative and significant effect on return on assets, IB-STVA has a positive and significant effect on return on assets, the board of commissioners independent has a positive and significant effect on return on assets, and the audit implementation does not effect on return on assets. Keywords : intellectual capital, the board of commissioners independent, the audit committee, ROA, islamic banking



ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh *intellectual capital* yang diproksikan sebagai *IB-VACA*, *IB-VAHU*, dan *IB-STVA*, dewan komisaris independen dan komite audit terhadap *return on assets*. Populasi dalam penelitian ini adalah bank umum syariah di Indonesia selama periode 2012 – 2016. Metode penentuan sampel pada penelitian ini menggunakan teknik *purposive sampling* dan diperoleh 37 data pengamatan sampel. Penelitian ini menggunakan metode analisis regresi linear berganda dengan menggunakan program IBM SPSS versi 20.0.

Hasil penelitian ini menunjukkan bahwa secara simultan (Uji F) antara *IB-VACA*, *IB-VAHU*, *IB-STVA*, dewan komisaris independen dan komite audit berpengaruh signifikan terhadap *return on assets*. Sementara hasil penelitian secara parsial (uji t) menunjukkan bahwa *IB-VACA* tidak berpengaruh terhadap *return on assets*, *IB-VAHU* berpengaruh negatif dan signifikan terhadap *return on assets*, *IB-STVA* berpengaruh positif dan signifikan terhadap *return on assets*, dewan komisaris independen berpengaruh positif dan signifikan terhadap *return on assets*, dan komite audit tidak berpengaruh terhadap *return on assets*.

Kata kunci : *intellectual capital*, dewan komisaris independen, komite audit, ROA, bank umum syariah

