

Abstract

This study aims to analyze the influence of intellectual capital, the rate of growth of intellectual capital, and the quality of good corporate governance 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 36 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 intellectual capital, rate of growth of intellectual capital, and quality of good corporate governance implementation have a significant effect on return on assets. While the results of partial research (t test) shows that intellectual capital has a positive and significant effect on return on assets, the rate of growth of intellectual capital does not affect the return on assets, and the quality of good corporate governance implementation has a negative and significant effect on return on assets.

Keywords : intellectual capital, good corporate governance, ROGIC, ROA, islamic banking



ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh *intellectual capital*, *rate of growth of intellectual capital*, dan kualitas penerapan *good corporate governance* 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 36 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 *intellectual capital*, *rate of growth of intellectual capital*, dan kualitas penerapan *good corporate governance* berpengaruh signifikan terhadap *return on assets*. Sementara hasil penelitian secara parsial (uji t) menunjukkan bahwa *intellectual capital* berpengaruh positif dan signifikan terhadap *return on assets*, *rate of growth of intellectual capital* tidak berpengaruh terhadap *return on assets*, dan kualitas penerapan *good corporate governance* berpengaruh negatif dan signifikan terhadap *return on assets*.

Kata kunci : *intellectual capital*, *good corporate governance*, ROGIC, ROA, bank umum syariah



UNIVERSITAS
MERCU BUANA