

## **Abstrak**

Penelitian ini dilakukan dengan tujuan untuk memperoleh bukti empiris terkait pengaruh intellectual capital (IC) baik perhitungan secara value added (VAIC<sup>TM</sup>) maupun masing-masing komponen IC, yakni : capital employed efficiency (CEE), *human capital efficiency* (HCE) dan *structural capital efficiency* (SCE) terhadap kinerja keuangan (return on asset) pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2014-2016. Sample dalam penelian ini diperoleh dengan menggunakan metode Purposive Sampling. Berdasarkan kriteria yang ada maka didapat sampel 30 perusahaan yang menjadi sampel penelitian. Teknik analisis yang digunakan adalah regresi linear berganda. Hasil penelitian ini menunjukkan bahwa *Value Added Capital Employe* (VACA) dan *Structural Capital Value Added* (STVA) tidak berpengaruh terhadap *return on asset* (ROA) sedangkan *Value Added Human Capital* (VAHU) berpengaruh terhadap *return on asset* (ROA).

Kata Kunci : Intelektual capital, VACA, VAHU, STVA, dan ROA

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*The study is conducted with the purpose of acquiring empirical evidence related to the influence of intellectual capital (IC) in calculation of value added (VAIC<sup>TM</sup>) and also each components of IC, there are capital employed efficiency (CEE), human capital efficiency (HCE) and structural capital efficiency (SCE) toward the financial performance (return on asset) in banking company listed on Indonesia Stock Exchange in 2014 -2016. The Sample in this research is obtained by using purposive sampling method. Based on the existing criteria then obtained a sample of 30 companies that become sample research. The technique analysis used is the multiple linear regression which used four models of regression. The Results of this study indicate that Value Added Capital Employe (VACA) and Structural Capital Value Added (STVA) no effect on return on asset (ROA), while Value Added Human Capital (VAHU) influence on return on asset (ROA).*

*Keywords : Intellectual Capital, VACA, VAHU, STVA and ROA*