

ABSTRACT

This research aims to know the influence of disclosure Sustainability Report (SR) and Intellectual Capital (IC) to financial performance of company's that it measured with profitability ratio is Return On Assets (ROA). Intellectual Capital (IC) in this study uses Pulic model- Value Added Intellectual Coefficients (VAICtm) consisted of three main components which a firm's resource base, namely a model of intellectual Value Added Capital Employed (VACA), Value Added Human Capital (VAHU), and Structural Capital Value Added (STVA)

The object for this research uses manufacturing companies which listed in the Indonesian Stock Exchange and participating companies in Indonesian Sustainability Reporting Award (ISRA) on periode 2011-2015. The sample in this study was 7 companies by using purposive sampling method. This study uses a model of statistic analysis in the form of multiple regression test.

This result of this research shows that either partially (t-test) and simultaneously (F-test), the variable of Sustainability Report (SR), Value Added Capital Employed (VACA), and Value Added Human Capital (VAHU) influence to financial performance of company, but for Structural Capital Value Added (STVA) does not influence to financial performance of company.

Keywords : Sustainability Report (SR), Value Added Capital Employed (VACA), Value Added Human Capital (VAHU), Structural Capital Value Added (STVA). Return On Assets (ROA).

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ABSTRAK

Penelitian ini untuk mengetahui pengaruh pengungkapan *Sustainability Report* (SR) dan *Intellectual Capital* (IC) terhadap kinerja perusahaan yang diukur dengan rasio profitabilitas yaitu *Return On Assets* (ROA). *Intellectual Capital* (IC) dalam penelitian ini menggunakan model *Pulic-Value Added Intellectual Coefficients* (VAICtm) yang terdiri dari tiga komponen model intelektual yang berbasis pada sumber daya perusahaan yaitu *Value Added Capital Employed* (VACA), *Value Added Human Capital* (VAHU), dan *Structural Capital Value Added* (STVA).

Objek Penelitian ini menggunakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dan perusahaan partisipan *Indonesian Sustainability Reporting Award* (ISRA) periode 2011-2015. Sampel penelitian ini adalah 7 perusahaan dengan menggunakan metode *puposive sampling*. Penelitian ini menggunakan model analisis statistik dalam bentuk uji regresi berganda.

Hasil penelitian ini menunjukkan bahwa secara parsial (uji t) dan simultan (uji F), variabel *Sustainability Report* (SR), *Value Added Capital Employed* (VACA), dan *Value Added Human Capital* (VAHU) berpengaruh terhadap kinerja perusahaan, sedangkan *Structural Capital Value Added* (STVA) tidak berpengaruh terhadap kinerja perusahaan.

Kata kunci : *Sustainability Report* (SR), *Value Added Capital Employed* (VACA), *Value Added Human Capital* (VAHU), *Structural Capital Value Added* (STVA). *Return On Assets* (ROA).

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