

ABSTRACT

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

The sample of this study consist of 30 observations from banking sector which listed in Indonesia Stock Exchange from 2011 to 2014. Multiple regression analysis is used to test the hypothesis in this study.

The result of this study showed that intellectual capital has significant influence on financial performance, and partially Human Capital Efficiency (HCE) has not significant influence on ROA, Structural Capital Efficiency (SCE) has significant influence on ROA, and Capital Employed Efficiency (CEE) has not significant influence on ROA.

Keyword : Intellectual Capital, Return on assets

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 assets* (ROA).

Sampel penelitian ini terdiri dari terdiri dari 30 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2011-2014. Analisis regresi berganda digunakan untuk menguji hipotesis dalam penelitian ini.

Hasil penelitian menunjukkan bahwa *intellectual capital* secara bersama-sama (simultan) berpengaruh signifikan terhadap kinerja keuangan (ROA), dan secara parsial *Human Capital Efficiency* (HCE) tidak berpengaruh signifikan terhadap ROA, *Structural Capital Efficiency* (SCE) berpengaruh signifikan terhadap ROA, dan *Capital Employed Efficiency* (CEE) tidak berpengaruh signifikan terhadap ROA.

Kata kunci: Intellectual Capital, Return on assets