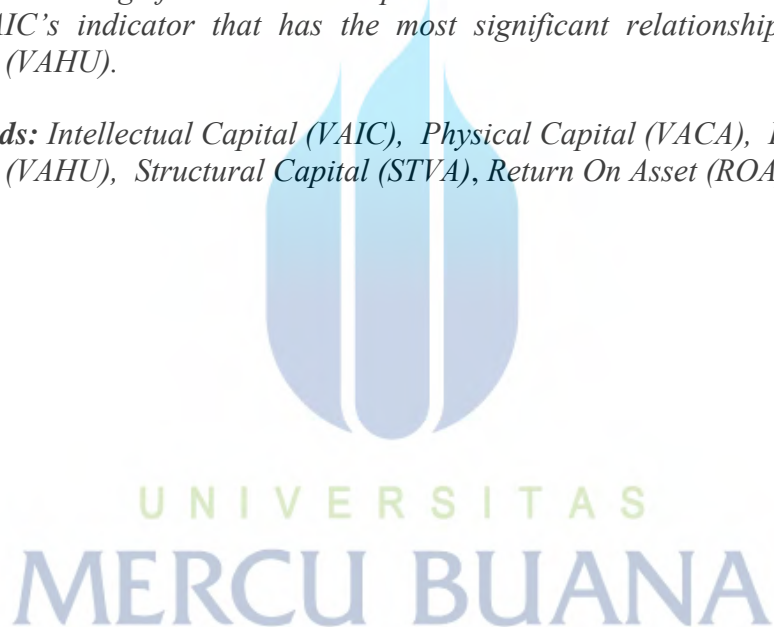


## ABSTRACT

*This study aimed to examine the affect of Physical Capita (VACA), Human Capital (VAHU), Structural Capital (STVA) to Return On Asset (ROA). The samples used in this study were the mining firms that constantly listed in Indonesia Stock Exchange (BEI) since 2014-2018. Method used to examine was the quantitative method. Analysis used to examine was Multiple linear regression analysis.*

*This study showed that there was significant Physical Capital (VACA) to Return On Asset (ROA). There was significant relationship between Human Capital (VAHU) to Return On Asset (ROA). There was significant relationship between Stuctural Capital (STVA) to Return On Asset (ROA) . The result showed that there was significant relationship between VAIC to Return On Asset (ROA). The VAIC's indicator that has the most significant relationship was Human Capital (VAHU).*

**Keywords:** *Intellectual Capital (VAIC), Physical Capital (VACA), Human Capital (VAHU), Structural Capital (STVA), Return On Asset (ROA)*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Physical Capital (VACA)*, *Human Capital (VAHU)*, *Structural Capital (STVA)* terhadap *Return On Asset (ROA)*. Sampel yang digunakan dalam penelitian ini adalah Perusahaan Sektor Pertambangan yang secara konsisten terdaftar di Bursa Efek Indonesia (BEI) Tahun 2014-2018. Metode penelitian yang digunakan yaitu metode kuantitatif. Teknik analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil dari penelitian ini adalah adanya pengaruh signifikan antara *Physical Capital (VACA)* dengan *Return On Asset (ROA)*. *Human Capital (VAHU)* berpengaruh terhadap *Return On Asset (ROA)*. *Structural Capital (STVA)* juga berpengaruh terhadap *Return On Asset (ROA)*. Secara keseluruhan *Value Added Intellectual Coefficient (VAIC)* berpengaruh terhadap *Return On Asset (ROA)*. Indikator VAIC yang paling berpengaruh signifikan adalah *Human Capital (VAHU)*.

**Kata kunci:** *Intellectual Capital (VAIC)*, *Physical Capital (VACA)*, *Human Capital (VAHU)*, *Structural Capital (STVA)*, *Return On Asset (ROA)*.

