

## **ABSTRACT**

*This study aims to determine the effect of Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE), Capital Employed Efficiency (CEE) to Return On Assets (ROA) on consumer goods industry company, listed on Indonesia Stock Exchange (IDX) in 2012-2015. The independent variables of this research are Structural Capital Efficiency (SCE), and Capital Employed Efficiency (CEE), while the dependent variable of this research is Return On Assets (ROA). The data used amounted to 26 samples.*

*This analysis uses the classical assumption test and multiple regression analysis, to measure the strength of the relationship between two or more variables, and to show the direction of the relationship between the dependent variable with the independent variable. The results of this study indicate that Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE), Capital Employed Efficiency (CEE) have an effect on Return on Assets (ROA).*

*Keywords: Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE), Capital Employed Efficiency (CEE) and Return on Assets (ROA).*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Human Capital Efficiency* (HCE), *Structural Capital Efficiency* (SCE), *Capital Employed Efficiency* (CEE) terhadap *Return On asset* (ROA) pada perusahaan *consumer goods industry* yang terdaftar di Bursa Efek Indonesia (BEI) paada tahun 2012-2015. Variabel bebas dari penelitian ini adalah *Structural Capital Efficiency* (SCE), dan *Capital Employed Efficiency* (CEE), sedangkan variabel terikat dari penelitian ini adalah *Return On asset* (ROA). Data yang digunakan berjumlah 26 sampel.

Analisis ini menggunakan uji asumsi klasik dan analisis regresi berganda, untuk mengukur kekuatan hubungan antara dua variabel atau lebih, dan untuk menunjukkan arah hubungan antara variabel dependen dengan variabel independen. Hasil penelitian ini menunjukkan bahwa *Human Capital Efficiency* (HCE), *Structural Capital Efficiency* (SCE), *Capital Employed Efficiency* (CEE) berpengaruh terhadap *Return on Asset* (ROA).

Kata Kunci : *Human Capital Efficiency* (HCE), *Structural Capital Efficiency* (SCE), *Capital Employed Efficiency* (CEE) dan *Return on Asset* (ROA).