

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *intellectual capital* terhadap kinerja keuangan. Sampel yang digunakan didalam penelitian ini adalah sector perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2010-2016. Variabel independen dalam penelitian ini adalah *value added intellectual capital coefficient*. Variabel dependennya adalah profitabilitas, produktivitas, *market value* dan *capital adequacy ratio*. Sedangkan variabel kontrolnya adalah *size*, *leverage* dan *physical capacity*. Model analisis data yang digunakan adalah model regresi *ordinary least square* dan uji hipotesis.

Kata kunci: *Intellectual Capital, Value Added Intellectual Capital Coefficient, Profitability, Productivity, Market Value, Return on Assets, Asset Turn Over, Capital Adequacy Ratio.*

ABSTRACT

This study aimed to determine the effect of intellectual capital on financial performance. The sample used in this study is banking sector listed in Indonesia Stock Exchange (BEI) in the period 2010-2016. The independent variable in this study is the *value added intellectual capital coefficient*. The dependent variable is profitability, productivity, *market value* and *capital adequacy ratio*. While the control variable is *size*, *leverage* and *physical capacity*. Data analysis model that is used ordinary least square regression and hypothesis testing.

Keyword: *Intellectual Capital, Value Added Intellectual Capital Coefficient, Profitability, Productivity, Market Value, Return on Assets, Asset Turn Over, Capital Adequacy Ratio.*