ABSTRACT

The effect of Intellectual capital Towards Financial Performance
(Empirical Study Of Banking Corporation In Indonesia Stock Exchange)

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The aim of this research is to analyze the effect of intellectual capital towards financial performance which measured by Value Added Intellectual Capital (VAIC). The data was taken from forty-two companies listed on the Indonesian Stock Exchange (IDX).

The population of the research is public company that listed on the Indonesian Stock Exchange (IDX), with a banking company as a sample. This research uses purposive sampling” as the method. The data analysis of this research uses the classical assumption test, and the simple of regression analysis as the hypothesis testing.

The result showed that there is no significant impact of the Value Added Intellectual Capital (VAIC) towards Profitability, Productivity (ATO), and Efficiency (CTA).

Key words: Value Added Intellectual Capital, Profitability, Productivity, Efficiency