

ABSTRACT

ANALYSIS OF THE EFFECT OF INTELLECTUAL CAPITAL ON COMPANIES PROFITABILITY (Study of Property and Real Estate Subsector Companies listed on the Indonesian Stock Exchange 2016-2020)

By:

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This study aims to determine the effect of Intellectual Capital on the profitability of the property and real estate subsector companies listed on the Indonesian Stock Exchange 2016-2020. The independent variable in this study is Intellectual Capital which is Human Capital, Process Capital, and Relation Capital. While the dependent variable in this study is Return On Equity. The sampling technique used in this study was purposive sampling method, with 209 company samples were obtained. The method of analysis in this study is multiple linear regression analysis. The result of the study indicate that: (1) There is no positive influence between Human Capital and Return On Equity; (2) There is a positive influence between Process Capital and Return On Equity; (3) There is a positive influence between Relation Capital and Return On Equity.

Keywords: Intellectual Capital, Human Capital, Process Capital, Relation Capital, Companies Profitability, Return On Equity.

ABSTRAK

ANALISIS PENGARUH *INTELLECTUAL CAPITAL* TERHADAP PROFITABILITAS PERUSAHAAN

(Studi pada Perusahaan Subsektor *Property and Real Estate*
yang Terdaftar di BEI 2016-2020)

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Penelitian ini bertujuan untuk mengetahui pengaruh *Intellectual Capital* terhadap profitabilitas perusahaan subsektor *property and real estate* yang terdaftar di BEI 2016-2020. Variabel independen dalam penelitian ini adalah *Intellectual Capital* yaitu *Human Capital*, *Process Capital*, dan *Relation Capital*. Sedangkan variabel dependen penelitian ini adalah *Return On Equity*. Teknik pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling*, dengan 209 sampel perusahaan. Metode analisis pada penelitian ini yaitu analisis regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa: (1) Tidak terdapat pengaruh positif antara *Human Capital* dengan *Return On Equity*; (2) Terdapat pengaruh positif antara *Process Capital* dengan *Return On Equity*; (3) Terdapat pengaruh positif antara *Relation Capital* dengan *Return On Equity*.

Kata Kunci: *Intellectual Capital, Human Capital, Process Capital, Relation Capital, Profitabilitas Perusahaan, Return On Equity.*