

ABSTRACT

THE EFFECT OF INTELLECTUAL CAPITAL ON COMPANY PROFITABILITY

(Empirical Study of Banking Subsector Companies Listed on the Indonesia Stock Exchange in 2017-2021)

By

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This research is meant to analyze and to test value added capital employed, value added human capital, and structural capital value added to the financial performance. The independent variables which are used in this research are value added human capital, value added capital employed, and structural capital value added and the dependent variable is profitability. The samples are 26 banking companies which are listed in Indonesia Stock Exchange (IDX) in 2017-2021 periods. The sample collection has been done by using purposive sampling method. The hypothesis test data has been done by using multiple linear regressions analysis data. The result of this research shows that value added capital, value added capital employed and structural capital value added have positive and significant influence to the profitability.

Key Word: *Value Added Capital Employed, Value Added Human Capital, Structural Capital Value Added, Profitabilitas.*

ABSTRAK

PENGARUH *INTELLECTUAL CAPITAL* TERHADAP PROFITABILITAS (Studi Empiris pada Perusahaan Subsektor Perbankan yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2017-2021).

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Tujuan dari penelitian ini adalah untuk mengevaluasi dan memeriksa pengaruh *value added capital employed*, *value added human capital*, dan *structural capital value added* terhadap profitabilitas. Variabel independen yang digunakan dalam penelitian ini adalah *value added capital employed*, *value added human capital*, dan *structural capital value added*, sedangkan variabel dependennya adalah profitabilitas. Sampel penelitian terdiri dari 26 perusahaan subsektor perbankan yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2017-2021. Sampel diambil dengan menggunakan metode purposive sampling. Hipotesis diuji melalui analisis regresi linier berganda. Hasil dari penelitian ini menunjukkan bahwa *value added capital employed*, *value added human capital*, dan *structural capital value added* memiliki pengaruh positif terhadap profitabilitas.

Kata Kunci: *Value Added Capital Employed*, *Value Added Human Capital*, *Structural Capital Value Added*, Profitabilitas.