

ABSTRAK

Yulifa Rahmah. NPM. 71160313001. "Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan" (Studi Empiris Perusahaan Manufaktur Subsektor Farmasi di Bursa Efek Indonesia). Skripsi UISU. 2020, Dibimbing oleh : Ibu Sri Rahayu, SE.,M.Si sebagai Pembimbing I, dan Ibu Farida Khairani Lubis, SE.,M.Si sebagai pembimbing II, Skripsi 2020

Tujuan penelitian ini adalah untuk mengetahui apakah *Value Added Capital Employed* (VACA) berpengaruh terhadap kinerja keuangan, apakah *Added Human Capital* (VAHU) apakah berpengaruh terhadap kinerja keuangan *Capital Value Added* (STVA) berpengaruh terhadap kinerja keuangan, apakah apakah *Value Added Intellectual Coefficient* (VAICTM) berpengaruh terhadap kinerja keuangan apakah VACA, VAHU, STVA, VAICTM berpengaruh terhadap kinerja keuangan perusahaan Manufaktur Subsektor Farmasi yang terdaftar di Bursa Efek Indonesia yang dapat di akses melalui situs www.idx.id. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis Regresi Linier Berganda menggunakan program software SPSS. Hasil penelitian menunjukkan *Value Added of Capital Employed* (VACA) tidak berpengaruh terhadap *Return On Asset* (ROA). Sehingga dapat disimpulkan bahwa ha ditolak dan ho diterima yang artinya *Value Added of Capital Employed* (VACA) tidak berpengaruh terhadap *Return On Asset* (ROA). *Value Added Human Capital* (VAHU) berpengaruh terhadap *Return On Asset* (ROA). Sehingga dapat disimpulkan bahwa ha diterimadon ho ditolak yang artinya *Value Added Human Capital* (VAHU) berpengaruh terhadap *Return On Asset* (ROA). *Structural Capital Value Added* (STVA) berpengaruh terhadap *Return On Asset* (ROA). Sehingga dapat disimpulkan bahwa ha diterima dan ho ditolak yang artinya *Structural Capital Value Added* (STVA) berpengaruh terhadap *Return On Asset* (ROA). *Value Added Intellectual Capital* (VAICTM) tidak berpengaruh terhadap *return on asset*. Sehingga dapat disimpulkan bahwa ha ditolak dan ho diterima yang artinya *Value Added Intellectual Capital* (VAICTM) tidak berpengaruh terhadap *Return On Asset* (ROA). Variabel *Value Added of Capital Employed* (VACA), *Value Added Human Capital* (VAHU), *Structure Capital Value Added* (STVA), *Value Added Intellectual Coefficient* (VAICTM) and *Return on Assets* (ROA)

Kata Kunci: *Value Added Capital Employed* (VACA), *Value Added Human Capital* (VAHU), *Structure Capital Value Added* (STVA), *Value Added Intellectual Coefficient* (VAICTM) and *Return on Assets* (ROA)

ABSTRACT

Yulifa Rahmah. NPM. 71160313001. "The Influence Of Inteleectual Capital Of The Financial Performance Of A Company" (A Case In A Manufacturing Company Subsector Pharmaceticals That Are Listed In Bursa Efek Indonesia). Undergraduate Thesis UISU. 2020, guided by : Mam Sri Rahayu, SE.,M.Si as a guide I, and Mam Farida Khairani Lubis, SE.,M.Si as a guide II, Undergraduate Thesis 2020

The purpose of this study is to determine whether Value Added Capital Employed (VACA) affects financial performance, whether Added Human Capital (VAHU) does affect financial performance Capital Value Added (STVA) affects financial performance, whether does Value Added Intellectual Coefficient (VAICTM) influences financial performance whether VACA, VAHU, STVA, VAICTM affect the financial performance of Pharmaceutical Subsector Manufacturing companies listed on the Indonesia Stock Exchange which can be accessed via the site www.idx.id. The data analysis technique used in this research is Multiple Linear Regression analysis using SPSS software program. The results showed that Value Added of Capital Employed (VACA) had no effect on Return On Assets (ROA). So it can be concluded that ha is rejected and ho is accepted, which means Value Added of Capital Employed (VACA) has no effect on Return On Assets (ROA). Value Added Human Capital (VAHU) influences Return On Assets (ROA). So it can be concluded that ha is accepted and ho is rejected, which means Value Added Human Capital (VAHU) has an effect on Return On Assets (ROA). Structural Capital Value Added (STVA) influences Return on Assets (ROA). So it can be concluded that ha is accepted and ho is rejected, which means Structural Capital Value Added (STVA) affects the Return On Asset (ROA). Value Added Intellectual Capital (VAIC™) has no effect on return on assets. So it can be concluded that ha is rejected and ho is accepted, which means Value Added Intellectual Capital (VAIC™) has no effect on Return On Assets (ROA). Variable Value Added of Employed Capital (VACA), Value Added Human Capital (VAHU), Structural Capital Value Added (STVA) and Value Added Intellectual Capital (VAIC™) have a positive effect on return on assets (ROA).

Keywords: ***Value Added Capital Employed (VACA), Value Added Human Capital (VAHU), Structure Capital Value Added (STVA), Value Added Intellectual Coefficient (VAICTM) and Return on Assets (ROA)***