

**Pengaruh Intellectual Capital terhadap Kinerja Keuangan pada
Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia
tahun 2012 - 2014**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh antara intellectual capital terhadap kinerja keuangan perusahaan, dengan menggunakan ROE sebagai indikatornya..Dengan menggunakan 51 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2014, yang diukur dengan menggunakan efisiensi dari tiga komponen yaitu : human capital efficiency (HCE), capital employe efficiency (CEE), dan structural capital efficiency (SCE).Untuk mengetahui peranan modal intellectual dalam mendukung kinerja keuangan perusahaan yang digunakan dalam pengujian statistik. Uji statistic yang digunakan adalah analisis regresi linier berganda, autokorelasi, analisis koefisien determinasi dan pengujian hipotesis. Pengujian hipoitesis menggunakan uji t dan uji F dengan $< 0,05$. Memperoleh hasil analisis ini diolah dengan menggunakan SPSS 16.0 for Windows. Berdasarkan hasil penelitian diketahui bahwa persamaan regresi linier berganda $Y = 0,040 - 0,001 X1 + 0,095 X2 + 0,037 X3 + e$.HCE, CEE, dan SCE secara simultan berpengaruh signifikan terhadap kinerja keuangan perusahaan manufaktur. Berdasarkan hasil pengujian hipotesis capital employee efficiency berpengaruh terhadap kinerja keuangan, sedangkan human capital efficiency, dan structural capital efficiency tidak berpengaruh terhadap kinerja perusahaan. Koefisien determinasi sebesar 49,20%, sedangkan sisanya dipengaruhi oleh factor-faktor lain seperti seperti rasio hutang, pembagian dividen, arus kas operasi, dan lain-lain.

Kata Kunci : Human Capital Efficiency (HCE), Structual Capital Efficiency (SCE), Capital EmployedEfficeincy (CEE) dan Financial Performance.

**The Effect of Intellectual Capital on Financial Performance on
Manufacturing Companies Listed on Indonesia Stock Exchange over
the period 2012 to 2014**

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ABSTRACT

This research aims to determine the effect of intellectual capital on financial performance of the companies, by using ROE as the indicator. By using the 51 manufacturing companies listed on Indonesia Stock Exchange (IDX) over the period 2012 to 2014, which was measured by using the efficiency of the three components of human capital efficiency (HCE), capital employe efficiency (CEE), and structural capital efficiency (SCE). It is used to know the role of intellectual capital in supporting the company's financial performance used in statistic testing. The statistical test used is multiple linier regression, autocorellation, coefficient of determination analysis, and hypothesis testing. The hypothesis testing using the t test statistic and the F statistic with $< 0,05$. Obtaining result of this analysis were processed using SPSS 16.0 for Windows. Based on this research, it is known that the linier regression equation is $Y = 0,040 - 0,001 X1 + 0,095 X2 + 0,037 X3 + e$. HCE, SCE, and CEE significant effect on the financial performance of manufacturing companies. Based on this hypothesis test capital employed efficiency significant effect on the financial performance while human capital efficiency, and structural capital efficiency its not significant effect on the financial performance. The coefficient of determination equal of 49,20%, while the remaining influenced by other factors such as debt ration, dividend payment, operating cash flow etcetera.

Keyword : Human Capital Efficiency (HCE), Structual Capital Efficiency (SCE), Capital EmployedEfficeincy (CEE) and Financial Performance.