

## **ABSTRACT**

*The purpose of this study was to investigate the influence of intellectual capital (VACA, VAHU, and STVA) against the company's financial performance (ROA). The population in this study is transports services company listed on the Stock Exchange in the year 2013 to 2015. The sample used in the study is the eighth company specified by purposive sampling method. This study uses IBM SPSS ver assistance program. 21 to test the hypothesis. The test results showed that the first hypothesis (H1) is accepted that menyatakan VACA influential ROA teradap accepted. Results of testing the second hypothesis (H2) which states VACA influential teradap ROA declined. Results of testing the third hypothesis (H3) said STVA effect on ROA declined. Results of testing the fourth hypothesis (H4) stating intellectual capital (VAICTM) effect on ROA accepted*

**Keyword : Intellectual Capital, ROA, VACA, VAHU, STVA.**