

## **ABSTRACT**

**Novikasari Limarwan (08.1.269), Effect of Intellectual Capital Performance Of The Banking Companies Listed on Stock Exchange (Under Guidance Mr. John Andry Putranto, SE, M.Sc., Ak.)**

The purpose of this study was to test empirically the influence of intellectual capital on the financial performance of the company's Return on Assets (ROA), Return On Equity (ROE), and Asset Turnover (ATO). The data used is the company's data banks listed on the Indonesia Stock Exchange (BEI) in 2007-2010. Intellectual capital measurement model using the model of Pulic, the Value Added Intellectual Coefficient (VAIC). The results are as follows: (1) Intellectual Capital (Value Added Intellectual Coefficient / VAIC) significant effect on Return on Assets (ROA). (2) Intellectual Capital (Value Added Intellectual Coefficient / VAIC) significant effect on Return on Equity (ROE). (3) Intellectual Capital (Value Added Intellectual Coefficient / VAIC) significant impact on Asset Turnover (ATO).

**Keywords: Intellectual capital, Return on Assets (ROA), Return on Equity (ROE) Asset Turnover (ATO).**