

ABSTRACT

Apriyanda. The Impact of Intellectual Capital on Financial Performance of Banking Companies which Listed in Indonesia Stock Exchange.

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This study aimed to determine the effect of Intellectual Capital on the performance of banking companies listed in Indonesia Stock Exchange. Sample set using purposive sampling method. The sample obtained by 29 banking companies and the number of observations over a period of 3 years from 2009 to 2011 are 87 observations. Secondary data were tested using multiple regression models with SPSS ver. 15.0. Results of this study was the hypothesis that Human Capital Efficiency (HCE) effect on return on assets (ROA), Capital Employed Efficiency (CEE) effect on return on assets (ROA), Structural Capital Efficiency (SCE) effect on the Return on Assets (ROA), and Intellectual Capital effect on return on assets (ROA) are accepted.

Key Words : *Intellectual Capital, Return on Asset, Banking, VAIC™*