

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Dampak *Intellectual Capital* Terhadap Kinerja Perusahaan Perbankan di Indonesia (Studi Pada Bank yang terdaftar di Bursa Efek Indonesia periode 2014-2018). Variabel independen yang digunakan dalam penelitian ini adalah *Intellectual Capital* yang diproksikan dengan *Human Capital Efficiency*, *Relational Capital Efficiency*, *Structural Capital Efficiency*, dan *Capital Employed Efficiency*. Variabel dependen adalah kinerja perusahaan yang diproksikan dengan *ROA*. Pemilihan sampel menggunakan metode *purposive sampling* dengan jumlah perusahaan dalam penelitian ini sebesar 27 Bank. Data diperoleh dari data sekunder laporan tahunan bank periode 2014- 2018. Metode pengolahan data menggunakan analisis regresi linier berganda dengan *software Eviews 9*. Hasil dari penelitian ini menunjukkan bahwa *Human Capital Efficiency* berpengaruh negatif terhadap kinerja perusahaan, sedangkan *Relational Capital Efficiency*, *Structural Capital Efficiency* serta *Capital Employed Efficiency* berpengaruh positif terhadap kinerja perusahaan.

Kata kunci : *Human Capital Efficiency, Relational Capital Efficiency, Structural Capital Efficiency, dan Capital Employed Efficiency*

ABSTRACT

This study aims to determine the Impact of Intellectual Capital on the Performance of Banking Companies in Indonesia (Study of Banks listed on the Indonesia Stock Exchange for the period 2014-2018). The independent variables used in this study are Intellectual Capital which is proxied by Human Capital Efficiency, Relational Capital Efficiency, Structural Capital Efficiency, and Capital Employed Efficiency. The dependent variable is company performance which is proxied by ROA. Sample selection using purposive sampling method with the number of companies in this study amounted to 27 banks. The data was obtained from secondary data from the bank's annual report for the period 2014-2018. Data processing methods used multiple linear regression analysis with Eviews 9. The results of this study indicate that Human Capital Efficiency has a negative effect on company performance, while Relational Capital Efficiency, Structural Capital Efficiency and Capital Employed Efficiency has a positive effect on company performance.

Keywords : *Human Capital Efficiency, Relational Capital Efficiency, Structural Capital Efficiency, dan Capital Employed Efficiency*