

Analisis Kinerja *Intellectual Capital* dan Pengaruhnya Terhadap *Return on Asset (ROA)* Perusahaan yang Mengalami Peningkatan Kinerja (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2007-2010)

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ABSTRACT

The aim of this research is to analyze intellectual capital performance (VAICTM) growth and financial performance companies with increasing financial performance in 2007-2010 years, and to investigate the influence VAICTM (independent variable) growth to ROA growth (dependent variable). Sample of this research are companies listed in Indonesian Stock Exchange (IDX) from 2007 until 2010. The sample was taken using the method of purposive sampling, and those meeting the selection criteria were also taken. The sample used in this research was secondary data from Indonesian Stock Exchange (IDX). i.e annual report of 2007-2010. It is descriptive verificative research and the analysis method of the research are descriptive statistics and multiple regression.

The result showed that VAICTM growth positively and significant influence to ROA growth. VACA growth positively and significant influence to ROA growth, but VAHU and STVA aren't influence to ROA growth. The results also showed, the decreasing ROA growth (2010) for companies that increasing two years (2007-2009), following VAIC growth about 66,67%.

Keywords: *Intellectual capital, VAICTM, and Return on Asset (ROA).*