

Analisis kinerja intellectual capital terhadap harga saham dan performa keuangan perusahaan dengan menggunakan model pulic pada industri perbankan periode 2006-2010 = Analysis of intellectual capital on stock price and financial performance using public's model in the banking industry was a period on 2006-2010

Sigit Widhi Susanto, author

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Abstrak

Skripsi ini meneliti tentang pengaruh komponen Value Added Intellectual Coefficient (VAIC?) yang terdiri dari Capital Employee Efficiency (CEE), Human Capital Efficiency (HCE) dan Structural Capital Efficiency (SCE) terhadap Market-to-book Value (MBV) dan performa keuangan perusahaan pada industri perbankan periode 2006 ? 2010. Penelitian ini merujuk pada teori-teori umum mengenai Value Added Intellectual Coefficient (VAIC?) yang dikembangkan oleh Ante Pulic. Penelitian ini menggunakan data panel dari 19 perusahaan perbankan dan diolah dengan software Eviews 6.0, menggunakan metode regresi Generalized Least Square (GLS) dan Multivariate Analysis of Variance (MANOVA) dengan SPSS 19.0. Hasil penelitian ini menyatakan bahwa komponen Value Added Intellectual Coefficient (VAIC?) tidak memiliki pengaruh yang signifikan terhadap Market-to-book Value (MBV) perusahaan perbankan yang diteliti dan hanya Capital Employee Efficiency (CEE) sebagai salah satu komponen Value Added Intellectual Coefficient (VAIC?) yang memiliki pengaruh yang signifikan terhadap performa keuangan perusahaan perbankan.; This study examines the effect of component Value Added Intellectual Coefficient (VAIC?) consists of Capital Employee Efficiency (CEE), Human Capital Efficiency (HCE) and Structural Capital Efficiency (SCE) against Market-to-book Value (MBV) and financial performance in the banking industry was a period on 2006 ? 2010. This study refers to the general theories about Value Added Intellectual Coefficient (VAIC?) developed by Ante Pulic. This study uses panel data of 19 banking firms and was processed with Eviews 6.0 software using regression method of generalized least square (GLS) and Multivariate Analysis of Variance (MANOVA) was processed with SPSS 19.0. The result of this study explains that neither component Value Added Intellectual Coefficient (VAIC?) have any significant effect with Market-to-book Value (MBV) banking firms and only Capital Employee Efficiency (CEE) as one of component Value Added Intellectual Coefficient (VAIC?) has significant effect with financial performance banking firms.