

Pengaruh modal intelektual terhadap kinerja keuangan, pertumbuhan perusahaan, dan nilai pasar perusahaan : studi empiris pada perusahaan sektor otomotif dan komponennya, telekomunikasi, real estate dan properti = The impact of intellectual capital to financial performance, firm growth, and firm market value: empirical study at company from sector automotive and allied telecommunications, and real estate and property

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Abstrak

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Penelitian ini bertujuan untuk menguji pengaruh intellectual capital terhadap kinerja keuangan perusahaan, pertumbuhan perusahaan dan nilai pasar perusahaan. Dengan menggunakan model Pulic-Value Added Intellectual Coefficients (VAIC), penelitian ini menguji hubungan antara efisiensi value added (VAIC) dari tiga sumber daya utama perusahaan (aset fisik, human capital, dan structural capital) dengan kinerja keuangan perusahaan (ROE, NPM), pertumbuhan perusahaan (GR), dan nilai pasar perusahaan (MBV). Data yang digunakan adalah perusahaan padat Intellectual Capital, yaitu perusahaan sektor Automotive and Allied, Telekomunikasi, dan Real Estate and Property yang terdaftar di Bursa Efek Indonesia pada tahun 2008-2010. Hasil penelitian menunjukkan bahwa intellectual capital (VAIC) berpengaruh terhadap kinerja keuangan perusahaan (ROE, NPM), pertumbuhan perusahaan (GR), dan nilai pasar perusahaan (MBV). VACA berpengaruh signifikan positif terhadap Kinerja keuangan (ROE) dan nilai pasar perusahaan (MBV), sedangkan VAHU hanya berpengaruh terhadap kinerja keuangan (ROE, NPM)

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<b>ABSTRAK</b><br>

The purpose of this study is to investigate the relation between intellectual capital, financial performance, Corporate Growth, and firms market value. By using Pulic's- Value Added Intellectual Capital (VAIC), this research examine the relationship between the efficiency of value added (VAIC) by three major component of firms resources (physical asset, human capital, and structural capital) and explore the relation between intellectual capital and financial performance (ROE, NPM), Corporate Growth (GR), and firms market value (MtBV). Data are drawn from corporate with High-IC Intensive that is Company from Sector Automotive and Allied, Telecommunications, and Real Estate and Property Listed in Indonesia stock Exchange for three years (2008-2010). The result show that intellectual capital have a significant affect to financial performance (ROE, NPM), corporate growth (GR), and firms market value

(NPM). VACA affect positively the financial performance(ROE) and firms market value (MBV),while VAHU affect positively financial performance(ROE,NPM) only., The purpose of this study is to investigate the relation between intellectual capital, financial performance, Corporate Growth, and firms market value. By using Pulic's- Value Added Intellectual Capital (VAIC), this research examine the relationship between the efficiency of value added (VAIC) by three major component of firms resources (physical asset, human capital, and structural capital) and explore the relation between intellectual capital and financial performance (ROE, NPM), Corporate Growth(GR), and firms market value (MtBV). Data are drawn from corporate with High-IC Intensive that is Company from Sector Automotive and Allied , Telecommunications, and Real Estate and Property Listed in Indonesia stock Exchange for three years (2008-2010). The result show that intellectual capital have a significant affect to financial performance (ROE,NPM) , corporate growth (GR), and firms market value (NPM). VACA affect positively the financial performance(ROE) and firms market value (MBV),while VAHU affect positively financial performance(ROE,NPM) only.]