

Pengaruh manajemen intellectual capital terhadap kinerja keuangan perusahaan (studi empiris perusahaan minyak dan gas di Asean dan Australia) = The impact of intellectual capital management on company financial performance empirical study of oil gas company in Asean and Australia

Muhamad Chalid Marta, author

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Abstrak

This research aims to examine the impact of intellectual capital management (indicated by human capital, structural capital, and relational capital) to company's financial performance (measured by depreciation expenses to sales ratio, operating profit margin, and employee expenses ratio). Value Added Intellectual Coefficient (VAIC) introduced by Pulic (2000) is used to measure intellectual capital management. Based on 94 samples of listed oil and gas companies in ASEAN and Australia, it shows that intellectual capital has significant correlation over company financial performance.