

Analisis pengaruh modal intelektual terhadap kinerja jangka pendek dan jangka panjang perusahaan sektor keuangan yang terdaftar di bursa efek indonesia tahun 2007-2011 = Analysis of the effect of intellectual capital on short-term and long-term performance of financial sector companies listed in Indonesian stock exchange in 2007-2011

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Abstrak

Skripsi ini membahas pengaruh modal intelektual terhadap kinerja keuangan perusahaan jangka pendek, yang diukur berdasarkan Economic Value Added (EVA) dan Earnings Before Interest and Tax (EBIT), serta kinerja keuangan perusahaan jangka panjang, yang diukur melalui Future Growth Value (FGV). Objek dalam penelitian ini merupakan perusahaan sektor keuangan, yang meliputi industri perbankan, asuransi, efek, lembaga pembiayaan, serta jasa keuangan lainnya dalam sektor keuangan yang terdaftar secara konsisten di Bursa Efek Indonesia sejak tahun 2007 hingga 2011. Hasil dari penelitian menunjukkan adanya pengaruh modal intelektual yang signifikan terhadap kinerja keuangan jangka pendek, dan jangka panjang perusahaan. Penelitian ini adalah penelitian kuantitatif yang bersifat empiris.

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This study discusses about the significant effect of intellectual capital on financial performance for Indonesian listed companies that falls into the financial sector group, with the length of study is limited only for 5 years, that of started from 2007-2011. The financial performance was measured both in short-term; using Economic Value Added (EVA), and Earnings Before Interest and Tax (EBIT) as proxies, also in long-term, using Future Growth Value (FGV) as proxy. The object of the study was companies which were persistently listed during the year of 2007 to 2011, and only conducted for the companies that falls into financial sector, that includes banking industry, insurance, securities, non-banking financial institutions, and other financial services. The significant effect of intellectual capital on financial performance in short-term and long-term was proven in the study. The approach taken for the research was empirical-quantitative study.