

Analisis pengaruh Intellectual Capital terhadap Capital Gain di Sektor Perbankan, Asuransi, dan Pembiayaan (Finance) yang terdaftar di Bursa Efek Indonesia tahun 2009-2011 = The analysis of the impact of Intellectual Capital to Capital Gain in Banking, Insurance, and Finance Sectors that listed in Indonesia Stock Exchange for the year 2009-2011

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Abstrak

Penelitian ini bertujuan untuk menguji secara empiris pengaruh intellectual capital yang merupakan modal perusahaan berbasis knowledge (knowledge-based) terhadap capital gain perusahaan yang diperoleh investor. Data penelitian diambil dari laporan keuangan perusahaan bank, asuransi, dan finance yang terdaftar di Bursa Efek Indonesia dari tahun 2009 sampai dengan 2011. Analisis dilakukan dengan menggunakan regresi statistik. Komponen intellectual capital yang digunakan untuk mengukur kinerja intellectual capital perusahaan yaitu value added intellectual coefficient (VAIC), human capital, structural capital, dan capital employed. Hasil pengujian menunjukkan bahwa salah satu dari ketiga komponen tersebut, yaitu capital employed, yang terbagi lagi atas physical capital dan financial capital adalah komponen yang berpengaruh positif terhadap capital gain.

.....The objective of this research is empirically to find the impact of intellectual capital, the asset of company which is based on knowledge, to capital gain's company investor. The research data samples are taken from the financial statements of Bank, Insurance, and Finance Companies which are listed in Indonesia Stock Exchange from the year of 2009 until with 2011. This research analysis is done by using the statistic regression. The intellectual capital components which are used to measure the performance of company intellectual capital are value added intellectual coefficient (VAIC), human capital, structural capital, and capital employed. The results of the statistic regression show that capital employed which consists of both physical capital and financial capital, is the only component among the three components of VAIC, which has positive impact to capital gain's investor.