

[Pengaruh Intellectual Capital terhadap Kinerja Perusahaan pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2014-2023: Perbandingan Value-Added Intellectual Capital Model = The Effect of Intellectual Capital on Firm's Performance in Company Listed on Indonesia Stock Exchange for the Period of 2014-2023: A Comparative Value-Added Intellectual Capital Model;How to Grow Herbs, How to Grow Herbs]

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920547829&lokasi=lokal>

Abstrak

[<p>Penelitian ini menyelidiki dampak modal intelektual (intellectual capital) terhadap kinerja keuangan perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2014 hingga 2023. Penelitian ini bertujuan untuk memvalidasi dan membandingkan model Value-Added Intellectual Capital (VAIC) tradisional oleh Pulic (2004) dengan model Adjusted-VAIC (A-VAIC) yang diusulkan oleh Nadeem et al. (2018). Studi ini mengkaji ukuran akuntansi (ROA, ROE, ATO) dan ukuran berbasis pasar (Tobin's Q) untuk menilai pengaruh modal intelektual. Dengan memanfaatkan data dari

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Refinitiv dan laporan tahunan, analisis regresi berganda dilakukan pada sekitar 310 data. Hasil penelitian menunjukkan bahwa modal intelektual secara signifikan mempengaruhi kinerja keuangan, terutama di industri dengan modal intelektual tinggi (High-IC).

Capital Employed Efficiency (CEE) secara konsisten menunjukkan pengaruh signifikan pada semua indikator kinerja keuangan untuk industri High-IC dalam kedua model VAIC dan A-VAIC. Namun,

structural capital

dan

innovation capital

juga menunjukkan tingkat signifikansi yang bervariasi di berbagai model dan jenis industri. Temuan ini menyoroti pentingnya mengelola dan memanfaatkan modal intelektual secara efisien untuk meningkatkan nilai perusahaan. Penelitian ini juga memberikan wawasan tentang dampak berbeda dari komponen modal intelektual di industri dengan modal intelektual tinggi versus rendah.

This research investigates the impact of intellectual capital on the financial performance of companies listed on the Indonesia Stock Exchange (IDX) from 2014 to 2023. It aims to validate and compare the traditional Value-Added Intellectual Capital (VAIC) model by Pulic (2004) with the Adjusted-VAIC (A-VAIC) model proposed by Nadeem et al. (2018). The study examines both accounting measures (ROA, ROE, ATO) and market-based measures (Tobin's Q) to assess the influence of intellectual capital. Utilizing data from the Refinitiv database and annual reports, multiple regression analyses were conducted on approximately 310 data points. The results indicate that intellectual capital significantly affects financial performance, particularly in high intellectual capital (High-IC)

industries. Capital Employed Efficiency (CEE) consistently shows significant influence across all financial performance indicators for High-IC industries in both VAIC and A-VAIC models. However, structural capital and innovation capital display varying levels of significance across different models and industry types. The findings highlight the importance of managing and utilizing intellectual capital efficiently to enhance firm value. The study also provides insights into the differential impacts of intellectual capital components in high versus low intellectual capital industries.

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