ABSTRACT

FACTORS THAT INFLUENCE THE PERFORMANCE OF INTELLECTUAL CAPITAL IN MANUFACTURING COMPANIES IN INDONESIA

The purpose of this study was to determine and analyze the effect of the firm financial performance, firm Age and firm Size on the performance of Intellectual Capital in Indonesia.

This study used a sample of 36 manufacturing companies in Indonesia Stock Exchange. This study used secondary data from the financial statements of manufacturing companies on the website www.idx.co.id year period 2010-2013 so that the number of observations is 144 obtained from (multiplying the number of manufacturing companies with the period of observation). Methods of data collection are documentary data (documentary method) with data analysis techniques, namely: multiple linear regression analysis techniques.

The results showed that: 1) Simultaneously, Return on Assets (ROA), Earning per Share (EPS) Employee Productivity, Firm Size and Firm Age significantly effect on Intellectual Capital in Manufacturing Companies in Indonesia 2) Partially, Return on Assets (ROA) and Earning per Share positive and not significant effect on Intellectual Capital in manufacturing companies in Indonesia, while Firm Size and Firm Age impact positive and significant on performance of Intellectual Capital in manufacturing companies in Indonesia.

Keywords: Return on Assets (ROA), Earning per Share (EPS) Employee Productivity, Firm Size and Firm Age Intellectual Capital performance