

**PENGARUH INTELLECTUAL CAPITAL TERHADAP PROFITABILITAS, PRODKTIFITAS
DAN NILAI PASARPADA PERUSAHAAN MANUFAKTUR**

(Studi empiris pada perusahaan manufaktur di BEI 2011-2013)

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The purpose of This study is to analyze the effect of intellectual capital on profitability (ROA), productivity (ATO) and market value (MBV) in Manufacturing companies listed on the Stock Exchange. Intellectual capital is usually measured using Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) and Strucutural Capital Value Added (STVA). The population in this study is 151perusahaan in 2011-2013. Sampling was done by using purposive sampling technique. Based on the purpose of sampling, obtained a sample of 35 companies. The analytical method used is the Multiple Linear Regression Analysis. The results showed that simultaneously there is an influence on profitability (ROA), productivity (ATO) and market value (MBV). Partially physical variable capital (VACA) and capital structure (STVA) effect on profitability (ROA) in the first model, the variable physical capital (VACA) effect on productivity (ATO) and market value (MBV). But variable capital structure (STVA) and human capital (VAHU) does not affect the on productivity (ATO) and market value (MBV).

Keywords : intellectual capital , profitability (ROA) , productivity (ATO) the market value of the company (MBV) .