

ABSTRAK

This research of intellectual capital and capital structure has been conducted in many countries and in many aspects, but the research of intellectual capital and capital structure in Indonesia is limited. Results of previous research also has many differences. This research aims to examine the effect of intellectual capital and capital structure on profitability in mining companies. This research uses a model-Value Added Intellectual Pulic Coefficients (VAICTM) with the calculate three individually proxy that is value added capital employed (VACA), value added human capital (VAHU), and value added structural capital (STVA) and capital structure (DER) on profitability in mining companies as measured by return on equity (ROE). The sample used is a mining company listed on Indonesia Stock Exchange (BEI) in the period 2010-2013. The research Collecting data using purposive sampling method. Data were obtained representing 80 observation. This research used multiple linear regression to analyze the data. The results showed that the value added of structural capital (STVA) does not effect on the return on equity (ROE). While value added capital employed (VACA), value added human capital (VAHU) and capital structure with the proxy (DER) effect on the return on equity (ROE).

Keywords: intellectual capital, VACA, VAHU, STVA, capital structure, profitability, return on equity (ROE).