

ABSTRACT

Anggraeni Wahyu Ningtyas, Effect of Value Added Capital Employee (VACA), Value Added Human Capital (VAHU), Structural Capital Value Added (STVA) on Companies listed on the Indonesia Stock Exchange. Under the guidance of Drs.Makhmud Zulkifli, Msi. and Mochammad Isa Anshori, S.E., M. Si.

The purpose of this study was to determine the effect of Value Added capital employe (VACA), value added human capital (VAHU), structural capital value added (STVA) partially and simultaneously on return on assets (ROA) in telecommunications companies listed on the Indonesia Stock Exchange.

This research was conducted in quantitative descriptive using secondary data obtained on the IDX. The sampling method is 5 companies. For testing using the classical assumption test, while the data analysis technique uses the T test and F test.

The t-test results revealed that value added capital employe had a significant effect of 0.023 greater than 0.05, value added human capital with a significant value of 0.579 greater than 0.05, structural capital value added with a significant value of 0.663 greater than 0, 05. While the results of the F test are known to value added capital employe, value added human capital, structural capital value added have a significant effect on return on assets with a significant level of $0.003 < 0.005$.

Keywords: Value Added Capital Employees (VACA), Value Added Human Capital (VAHU), Structural Capital Value Added (STVA), Return On Assets (ROA).

ABSTRAK

Anggraeni Wahyu Ningtyas, Pengaruh *Value Added Capital Employe* (VACA), *Value Added Human Capital* (VAHU), *Structural Capital Value Added* (STVA) Terhadap kinerja Perusahaan yang terdaftar di Bursa Efek Indonesia. Dibawah bimbingan Drs.Makhmud Zulkifli, Msi. dan Mochammad Isa Anshori, S.E., M. Si.

Tujuan penelitian ini untuk mengetahui Pengaruh *Value Added capital employe* (VACA), *value added human capital* (VAHU), *structural capital value added* (STVA) secara parsial dan simultan terhadap *return on assets* (ROA) pada perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia.

Penelitian ini dilakukan secara deskriptif kuantitatif dengan menggunakan data sekunder yang di peroleh di BEI. Metode pengambilan sampel sebanyak 5 perusahaan. Untuk pengujian menggunakan Uji asumsi klasik, sedangkan teknik analisis data memakai uji T dan uji F.

Hasil uji t diketahui bahwa *value added capital employe* berpengaruh signifikan sebesar 0,023 lebih besar dari 0,05, *value added human capital* dengan nilai signifikan sebesar 0,579 lebih besar dari 0,05, *structural capital value added* dengan nilai signifikan sebesar 0,663 lebih besar dari 0,05. Sedangkan hasil uji F diketahui *value added capital employe*, *value added human capital*, *structural capital value added* berpengaruh signifikan terhadap *return on assets* dengan tingkat signifikan $0,003 < 0,005$.

Kata kunci : *Value added Capital Employe* (VACA), *Value Added Human Capital* (VAHU), *Structural Capital Value Added* (STVA), *Return On Assets* (ROA).