

## **ABSTRACT**

*Masriyah, Siti. The Influence Of Intellectual Capital and Related Party Transactions On The Financial Performance Of The Company (Empirical Study On Manufacturing Companies Listed On BEI 2011-2015). Under The Guidance Of Fariyana Kusumawati, S.E., M.Si and Emi Rahmawati, S.E., M.Si.*

*The purpose of study is to examine the effect of intellectual capital and related party transactions on the financial performance manufacturing companies listed on Indonesian Stock Exchange (BEI) during the period 2011 to 2015. Intellectual capital in this study is measured using the Value Added Intellectual Coefficient (VAIC). The related party transactions is measured using the percentage of related party transactions. Financial performance is measured using the Return On Assets (ROA).*

*Selection of the sample in this study was done by using purposive sampling to get 105 samples. The data used is secondary data obtained through the website [www.idx.co.id](http://www.idx.co.id) and analyzed using multiple regression analysis. The data in this study was processed using SPSS version 23,0. The conclusion in study were (1) Intellectual capital positive significant effect on financial performance companies. (2) Related party transactions does not affect on financial performance companies.*

*Keyword: Intellectual Capital, Value Added Intellectual Coefficient (VAIC), Related Party Transactions, Percentage of Related Party Transactions, Financial Performance Companies, Return On Assets (ROA).*