

ABSTRAK

Judul : Pengaruh *Intellectual Capital* terhadap *Earning per Share* dengan *Return on Assets* sebagai Variabel Intervening (Studi Pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019)

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Program Studi : Akuntansi

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Intellectual Capital* (IC) yang terdiri dari komponen *Human Capital Efficiency* (HCE), *Structural Capital Efficiency* (SCE), *Capital Employed Efficiency* (CEE) terhadap *Earning per Share* (EPS) dengan *Return on Assets* (ROA) sebagai variabel intervening pada perusahaan perbankan. Populasi dalam penelitian ini ialah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019 sebanyak 213 perusahaan dan menggunakan teknik pengambilan sampel *purposive sampling* dengan berbagai kriteria yang telah ditentukan sehingga jumlah sampel yang digunakan sebanyak 32 perusahaan perbankan. Jenis data yang digunakan dalam penelitian ini ialah data sekunder yang bersumber dari laporan keuangan perusahaan perbankan yang diteliti. Metode analisis data menggunakan analisis jalur (*path analysis*). Hasil penelitian menunjukkan bahwa variabel HCE, SCE, CEE secara simultan berpengaruh signifikan terhadap ROA dan EPS. Secara parsial HCE berpengaruh negatif signifikan terhadap ROA dan berpengaruh signifikan terhadap EPS, SCE berpengaruh positif signifikan terhadap ROA dan berpengaruh negatif signifikan terhadap EPS, CEE berpengaruh positif signifikan terhadap ROA dan tidak berpengaruh signifikan terhadap EPS. ROA tidak mampu memediasi pengaruh HCE dan CEE namun mampu memediasi pengaruh SCE terhadap EPS.

Kata Kunci: *Earning per Share, Return on Assets, Human Capital Efficiency, Structural Capital Efficiency, Capital Employed Efficiency*

ABSTRACT

Title : *The Influence of Intellectual Capital on Earning per Share with Return on Assets as an Intervening Variable (Study of Banking Companies Listed on the Indonesia Stock Exchange 2015-2019 Period)*

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The purpose of this study is to find out the influence of Intellectual Capital (IC) which consists of components of Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE), Capital Employed Efficiency (CEE) Earning per Share (EPS) with Return on Assets (ROA).) as an intervening variable in banking companies. The population in this study were 213 banking companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2019 period and used purposive sampling technique with various predetermined criteria so that the number of samples used was 32 banking companies. The type of data used in this research is secondary data which comes from the financial reports of the banking companies under study. Methods of data analysis using path analysis. The results showed that the variables HCE, SCE, CEE simultaneously have a significant effect on ROA and EPS. Partially, HCE has a significant negative effect on ROA and has a significant effect on EPS, SCE has a significant positive effect on ROA and has a significant negative effect on EPS, CEE has a significant positive effect on ROA and does not have a significant effect on EPS. ROA is not able to mediate the effect of HCE and CEE but is able to mediate the effect of SCE on EPS.

Keywords: Earning per Share, Return on Assets, Human Capital Efficiency, Structural Capital Efficiency, Capital Employed Efficiency