

ABSTRACT

Hanni Handayani, the Impact of Growth rate on the influence of Intellectual Capital on the financial performance of trading companies listed on the Indonesian Stock Exchange from 2009-2012 (guided by Mr. Dr. MF. Arrozi Adhikara, S.E., Ak., M.Si, CA.)

This research purposed to empirically assess the influence of Intellectual Capital on the financial performance, with moderating variable is the rate of growth proxied by Tobin 'q. Design research is explanatory causality with hypothesis testing. Source data using secondary data from Annual Reports and www.idx.co.id. Sampling technique using saturated sampling. The unit of analysis is a trading companies registered in Indonesia Stock Exchange. Methods of data analysis using Moderate Regression Analysis.

The results showed that Intellectual Capital doesn't affect financial performance ROA and ROI, rate of growth negatively affect financial performance ROA and ROI, while moderating variable positively affect the company's financial performance.

Research finding the company's growth rate increasing the effect of Intellectual Capital on the financial performance, showed that growth rate needs to supported with utilization of human resources to improve the company's financial performance and increase the value of the companies.

Keywords : Intellectual Capital, ROA, ROI, and rate of growth using Tobin 'q.