

## ABSTRACT

*NURHASANAH The effect of intellectual capital of the return on assets and sales growth study on food and beverage company listed on the indonesia stock exchange 2010-2014. (in guided by Mrs. Rilla Gantino). The purpose of this study is to determine the effect of intellectual capital on the retrun on assets and sales growth. Samples of this study were selected using purposive sampling sampling.jumlah this research is financial statement data 57 food and beverage companies listed on the Indonesian Stock Exchange (BEI) for a period of 5 years (2010-2014) of the total population, namely 65 financial statement data. Data analysis method used was simple linear regression. Hasi research shows that partially positive significant intellectual capital to retrun on assets, and partially intellectual capital is not significant positive effect on sales growth.*

*Keywords: Intellectual capital, Retrurn on Assets, Sales Growth*