

ABSTRACT

The purpose of this study is to determine the relationship between Value Added Capital Employed and Financial Performance (ROE, ROA), to determine the relationship between Value Added Human Capital and Financial Performance (ROE, ROA) and to determine the relationship between Structural Capital Value Added and Financial Performance. (ROE, ROA). This research method is a quantitative method. The population used in this study is oil palm plantations listed on the Indonesia Stock Exchange for the period 2017-2021. The analytical technique used in this study is multiple regression analysis. The results showed that Value Added Capital Employed (VACA) had a positive and significant effect on Financial Performance (ROA), Value Added Capital Employed (VACA) had a positive and significant effect on Financial Performance (ROE), Value Added Human Capital (VAHU) had a positive and significant effect on significant to Financial Performance (ROA), Value Added Human Capital (VAHU) has no positive and insignificant effect on Financial Performance (ROE), Capital Value Added Structure (STVA) has a positive and significant effect on Financial Performance (ROA), Capital Value Added Structure (STVA) has a positive and significant effect on Financial Performance (ROE).

Keywords: Intellectual Capital, Financial Performance.