

*Pihak yang terlibat dalam penyusunan skripsi saya  
Dan selalu memberikan motivasi untuk saya*

## **ABSTRACT**

*This study aims to examine the effect of intellectual capital efficiency on company performance. The independent variable used in this study is the substance proxies of the forming of intellectual capital efficiency, namely human capital as measured by the ratio of HCE, structural capital measured by the SCE ratio, and physical and financial capital. measured using the SCE ratio. The dependent variable used is company performance which is measured by using a proxy for return on assets.*

*The population in this study are companies listed on the Indonesia, Malaysia and Thailand Stock Exchanges in 2015-2017. The sampling method in this study was purposive sampling. The criteria of the company used are manufacturing companies in the year concerned, issuing complete financial statements after being audited with the accounting period ending on December 31. The total sample in this study was 968 company samples. The analysis test used in this study is ordinary least square regression analysis.*

*The results of the regression analysis indicate that: (1) human capital efficiency (HCE) has a positive significant effect on company performance (ROA). (2) structural capital efficiency (SCE) has a significant positive effect on company performance (ROA). (3) capital employed efficiency (CEE) has a significant positive effect on company performance (ROA).*

**Keyword :** *Intellectual Capital Efficiency, Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE), Capital Employed Efficiency (CEE), Return on Assets (ROA)*