ABSTRACT

This research aims to examine the relationship and the influence of intellectual capital and its components on the performance of the financial sector companies in Indonesia. VAIC method by Pulic used in this research to measure intellectual capital and its components, there are HCE, SCE, and CEE while the company's performance is measured using ROA.

The population in this research is the financial sector companies listed in Indonesia Stock Exchange (IDX) in 2009-2013. Samples was determined using purposive sampling method. The analysis technique used is the Spearman's correlation test and multiple regression analysis.

The results showed that the intellectual capital and it's components significantly have relation and affect the performance of the company's financial sector. CEE and HCE as components of intellectual capital, have positive effect on performance while SCE negatively affect performance.

Kata Kunci: *Intellectual capital,* Financial sector' company, VAIC, Financial performance