

## ***ABSTRACT***

*This study aims to analyze the factors that influence the performance of intellectual capital in companies listed in Indonesia Stock Exchange. Independent variables used in this study are company size, company age and financial performance of company measured by MtBV, ROA and EP. The dependent variable used in this study is performance on intellectual capital that measured by VAIC<sup>TM</sup>.*

*Samples of this research are manufacturing companies listed in Indonesia Stock Exchange (BEI) period 2007-2009. Data collected by purposive sampling method. Number of samples in this research is 126 firms. This study used multiple linear regression for data analysis.*

*The test results indicate that company size and MtBV didn't have effect on the performance of intellectual capital. While the age of firms have a significant negative effect on the performance of intellectual capital. The EP and ROA ratio has a significant positive impact on the performance of intellectual capital.*

*Key Word: intellectual capital performance, market to book value, return on asset, employee productivity, company size, company age*