

ABSTRACT

This research aims to determine the influence of Intellectual Capital toward the profitability company which described with Return On Equity (ROE) and Corporate Social Responsibility as a moderating variable. Rarely of frequency the reserach about Intellectual Capital toward Return On Equity with Corporate Social Responsibility as a moderating variable especially in Indonesia which make motivation to conducted this research.

The research populations are manufacturing companies which are consistently listed in Indonesian Stock Exchange during the period 201-2014. The sampling technique used is purposive sampling technique. According to pre-defined criteria, the researcher obtains 61 sample companies. Type of data which is used is secondary data taken using through accessing the website idx.co.id and official sites of each company. The data analysis technique which is used are double regression analysis.

The results of this research show that : there is a positive an significant influence between Value Added of Intellectual Coefficient (VAIC) toward Return On Equity (ROE), with a correlation coefficient 0,141, and value of T test is 0,024 < significant value 0,05. There is no significant influence between Value Added Intellectual Coefficient with Corporate Social Responsibility as a moderating variable towad Return On Equity (ROE), with a value of T test is 0,236 > significant value 0,05.

Keywords : Value Added Intellectual Coefficient (VAIC), Corporate Social Responsibility (CSR), Return On Equity (ROE).