ABSTRAK

Binar Arum Nurmawati. 2014, SKRIPSI. Judul: "Pengaruh *Intellectual Capital* Terhadap Kesehatan Bank yang Terdaftar pada Bursa Efek Indonesia Periode 2009-2013

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Kata Kunci   : *Intellectual Capital* (VAIC^{TM}), *Value added Capital Employed* (VACA), *Value Added Human Capital* (VAHU), *Struktural Capital Coefficient* (STVA), Kesehatan Bank (RGEC)

Intellectual capital is generally identified as the difference between the market value of the company (enterprise business) and the assets book value of the company or of its financial capital. The purpose of this study is to determine the relationship between intellectual capitals (VAIC^{TM}) formed from components of physical capital, human capital and structural capital towards bank health through REGC (risk profile, good corporate governance, earnings, capital) approach.

The data were obtained from the financial statements that have been published on the IDX by purpose sampling method. The testing between variables using partial least squares (PLS) data analysis.

This study shows that there is a positive effect of intellectual capital (VAIC^{TM}) on the health of the bank. Overall, there are two indicators of intellectual capital formation (VAIC^{TM}) namely human capital (VAHU) and physical capital (VACA), but the most powerful indicator to construct the intellectual capital is VAHU. As for the bank health variables are formed from the risk profile, good corporate governance, earnings, capital indicators, from these indicators, capital (CAR) is the most powerful indicator to form the bank health construction.