

ABSTRACT

This research is meant to analyze and to test value added capital, value added capital employed and structural capital value added to the financial performance. The independent variables which are used in this research are value added capital, value added capital employed, and structural capital value added and the dependent variable is financial performance.

The samples are 10 Food and Beverages companies which are listed in Indonesia Stock Exchange (IDX) in 2011-2014 periods. The sample collection has been done by using purposive sampling method. The data has been retrieved from the annual report of manufacturing companies on consumer goods sector which are listed in Indonesia Stock Exchange. The hypothesis test has been done by using multiple linear regressions analysis.

The result of this research shows that value added capital, value added capital employed and structural capital value added have positive influence to the financial performance.

Keywords: value added capital, value added capital employed, and structural capital value added and Financial Performance.



INTISARI

Penelitian ini bertujuan untuk menganalisis dan menguji *value added capital*, *value added capital employed* dan *structural capital value added* terhadap kinerja keuangan. Variabel independen yang digunakan dalam penelitian ini *value added capital*, *value added capital employed* dan *structural capital value added* dan variabel dependen yaitu kinerja keuangan.

Sampel penelitian terdiri dari 10 perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode tahun 2011-2014. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Data yang digunakan diperoleh dari *annual report* perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia. Hipotesis diuji dengan menggunakan analisis regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa *value added capital*, *value added capital employed* dan *structural capital value added* berpengaruh positif terhadap kinerja keuangan.

Kata kunci: *value added capital*, *value added capital employed* dan *structural capital value added* dan kinerja keuangan

