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UNIVERSITAS ANDALAS
THESIS
**THE INFLUENCE OF INTELLECTUAL CAPITAL ON THE FINANCIAL
PERFORMANCE OF TEXTILE AND GARMENT COMPANIES**

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ABSTRACT

The purpose of this study is to investigate the influence of intellectual capital in the financial performance of textile and garment companies in Indonesia. The sample consist of textile and garment companies that listed in Indonesian Stock Exchange for 2016-2019 by using purposive sampling technique. The analysis of this study uses multiple regression analysis to test the hypothesis. Based on the result, all intellectual componenets (HCE, SCE, and CEE) have significant influence on financial performance simultaneously. Partially, the results indicated that not all component of intellectual capital have an influence on firm's financial performance as HCE only have an influence on ROA and CEE only have an influence on ATO and ROA and SCE have no influence on all financial performance's indicators.

Keywords: *intellectual capital, Value Added Intellectual Coefficient (VAIC), Return on Asset (ROA), Return on Equity (ROE), Asset Turnover (ATO)*

