**PENGARUH *INTELLECTUAL CAPITAL* DAN KINERJA PERUSAHAAN TERHADAP *SUSTAINABLE GROWTH RATE***

Oleh

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***Abstrak:***

*Tujuan dari penelitian ini adalah untuk menganalisis pengaruh intellectual capital dan kinerja perusahaan terhadap sustainable growth rate. Dalam penelitian ini, intellectual capital terdiri dari human capital, structural capital dan capital employed. Resource based theory digunakan memahami hubungan antar variabel. Perusahaan non manufaktur yang terdaftar pada bursa efek indonesia (BEI) periode 2016-2018 di gunakan sebagai objek penelitian. Sampel sebanyak 19 perusahaan. Regresi linear berganda digunakan untuk menganalisa data penelitian. Kinerja perusahaan di ukur dengan menggunakan proksi ROA. Hasil penelitian menunjukan bahwa hipotesis 1, 3, 4 (Human capital, capital employed dan kinerja perusahaan) di terima. Sedangkan untuk hipotesis 2 (Structural capital) ditolak . Variabel kontrol, hanya satu variabel kontrol (ukuran perusahaan) mempunyai pengaruh signifikan terhadap sustainable growth rate.*

*Kata Kunci: Intellectual Capital, Kinerja perusahaan dan Sustainable Growth Rate.*

**THE EFFECT OF INTELLECTUAL CAPITAL AND COMPANY PERFORMANCE ON SUSTAINABLE GROWTH RATE**

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***Abstract:***
*The purpose of this study is to analyze the effect of intellectual capital and company performance on sustainable growth rate. In this study, intellectual capital consists of human capital, structural capital and employed capital. Resource based theory is used to understand the relationship between variables. Non-manufacturing companies listed on the Indonesian Stock Exchange (IDX) for the 2016-2018 period are used as research objects. The sample is 19 companies. Multiple linear regression is used to analyze research data. Company performance is measured using the ROA proxy. The results showed that hypotheses 1, 3, 4 (Human capital, capital employed and company performance) accepted. Whereas for hypothesis 2 it is rejected. Control variable, only one control variable (firm size) has a significant effect on sustainable growth rate.*

*Keywords: Intellectual Capital, Company Performance and Sustainable Growth Rate.*