

ABSTRAK

NUR INSAN FAJRI. 2023. Pengaruh *Intellectual Capital* terhadap Profitabilitas Perusahaan Dagang Retail yang Terdaftar di Bursa Efek Indonesia 2019-2022. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Muchriana Muchran dan Rini Sulistiyanti.

Penelitian ini bertujuan untuk mengetahui pengaruh *Intellectual Capital* terhadap profitabilitas perusahaan dagang retail yang terdaftar di bursa efek Indonesia 2019-22. Sampel ini diambil dari laporan keuangan perusahaan yang terdaftar di BEI www.idx.com. Pengumpulan data dilakukan dengan studi literatur dan dokumentasi. Dalam penelitian ini sumber data yang digunakan dalam pengumpulan data mencakup data sekunder berupa laporan keuangan tahunan periode 2019-2022 Perusahaan Dagang Retail yang terdaftar di BEI. Berdasarkan hasil penelitian data dengan menggunakan perhitungan statistik melalui aplikasi *Statistical Package for the Social Science* (SPSS) versi 25 mengenai Pengaruh *Intellectual Capital* terhadap Profitabilitas Perusahaan Dagang Retail yang Terdaftar di Bursa Efek Indonesia 2019-2022 yang telah di bahas dari bab sebelumnya, maka penulis menarik kesimpulan penting yaitu *Value added Capital Employed* (VACA) tidak berpengaruh positif signifikan terhadap Profitabilitas, *Value added Human Capital* (VAHU) berpengaruh negatif signifikan terhadap Profitabilitas. *Structural capital Value added* (STVA) berpengaruh positif signifikan terhadap Profitabilitas, dan *Value added Capital Employed* (VACA), *Value added Human Capital* (VAHU) dan *Structural capital Value added* (STVA) secara bersama-sama berpengaruh positif terhadap Profitabilitas Perusahaan Dagang Retail yang terdaftar di BEI periode 2019-2022.

Kata kunci : *Intellectual Capital, Profitabilitas*

ABSTRACT

NUR INSAN FAJRI. 2023. *The Effect of Intellectual Capital on Profitability Retail Trading Companies Listed on the Indonesian Stock Exchange 2019-2022*. Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Muchriana Muchran and Rini Sulistiyanti.

This research aims to determine the effect of Intellectual Capital on the profitability of retail trading companies listed on the Indonesian stock exchange 2019-22. This sample was taken from the financial reports of companies listed on the IDX www.idx.com. Data collection was carried out by literature study and documentation. In this research, the data sources used in data collection include secondary data in the form of annual financial reports for the 2019-2022 period of Retail Trading Companies registered on the IDX. Based on the results of data research using statistical calculations through the Statistical Package for the Social Science (SPSS) version 25 application regarding the Influence of Intellectual Capital on the Profitability of Retail Trading Companies Listed on the Indonesian Stock Exchange 2019-2022 which has been discussed in the previous chapter, the author draws conclusions The important thing is that Value Added Capital Employed (VACA) has no significant positive effect on Profitability, Value Added Human Capital (VAHU) has a significant negative effect on Profitability. Structural Capital Value Added (STVA) has a significant positive effect on Profitability, and Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) and Structural Capital Value Added (STVA) together have a positive effect on the Profitability of registered Retail Trading Companies on the IDX for the 2019-2022 period.

Keywords: *Intellectual Capital, Profitability*