

ABSTRACT

THE EFFECT OF CAPITAL EMPLOYED EFFICIENCY, HUMAN CAPITAL EFFICIENCY AND STRUCTURAL CAPITAL EFFICIENCY ON COMPANY FINANCIAL PERFORMANCE

(Empirical Study at PT. Darya-Varia Laboratoria Tbk)

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This study aims to determine and analyze the effect of Capital Employed Efficiency (CEE), Human Capital Efficiency (HCE) and Structural Capital Efficiency (SCE) on the Financial Performance of empirical studies at PT. Darya-Varia Laboratoria Tbk. The research method used in this research is a quantitative approach with a causal associative nature and a descriptive research method. The data collection technique in this research is the documentation method with the type of data based on its quantitative nature and based on how to obtain it which is secondary data. The analytical tool used is Multiple Linear Regression and the Coefficient of Determination. Based on the research results, it is known that simultaneously and partially Capital Employed Efficiency (CEE), Human Capital Efficiency (HCE) and Structural Capital Efficiency (SCE) have a significant effect on Financial Performance.

Keywords : Capital Employed Efficiency (CEE), Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE) and Financial Performance

ABSTRAK

PENGARUH *CAPITAL EMPLOYED EFFICIENCY*, *HUMAN CAPITAL EFFICIENCY* DAN *STRUCTURAL CAPITAL EFFICIENCY* TERHADAP KINERJA KEUANGAN PERUSAHAAN
(Studi Empiris Pada PT. Darya-Varia Laboratoria Tbk)

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Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Capital Employed Efficiency* (CEE), *Human Capital Efficiency* (HCE) dan *Structural Capital Efficiency* (SCE) terhadap Kinerja Keuangan studi empiris pada PT. Darya-Varia Laboratoria Tbk. Metode penelitian yang digunakan dalam penelitian ini pendekatan kuantitatif bersifat asosiatif kausal dan dengan metode penelitian deskriptif. Teknik pengumpulan data dalam penelitian ini yaitu metode dokumentasi dengan jenis data berdasarkan sifatnya kuantitatif dan berdasarkan cara memperolehnya merupakan data sekunder. Alat analisis yang digunakan adalah Regresi Linear Berganda dan Koefisien Determinasi. Berdasarkan hasil penelitian diketahui bahwa secara simultan dan parsial *Capital Employed Efficiency* (CEE), *Human Capital Efficiency* (HCE) dan *Structural Capital Efficiency* (SCE) berpengaruh signifikan terhadap Kinerja Keuangan.

Kata Kunci : *Capital Employed Efficiency* (CEE), *Human Capital Efficiency* (HCE), *Structural Capital Efficiency* (SCE) dan Kinerja Keuangan