**ABSTRAK**

 Tujuan penelitian ini adalah untuk menguji dan membuktikan secara empiris mengenai pengaruh *intellectual capital* dan keunggulan kompetitif terhadap kinerja keuangan pada perusahaan manufaktur yang terdaftar di BEI tahun 2012-2016. Sampel dalam penelitian berjumlah 105. *Intellectual capital* yang diproksikan dengan *Human Capital Efficiency* (HCE)*, Structural Capital Efficiency* (SCE)*. Relational Capital Efficiency* (RCE)*, Capital Employee Efficiency* (CEE) dan keunggulan kompetitif diproksikan dengan *Premium Price Capability* (PPC), sedangkan kinerja keuangan diproksikan dengan Return On Asset (ROA). Teknik pengambilan sampel ini menggunakan teknik simple *purposive sampling*. Teknik analisis data dalam penelitian ini menggunakan analisis deskriptif, asumsi klasik dan analisis regresi linier berganda yang bertujuan untuk mengetahui besarnya pengaruh variabel independen terhadap variabel dependen. Hasil penelitian menunjukan bahwa *Human Capital Efficiency* (HCE) berpengaruh positif terhadap kinerja keuangan*, Structural Capital Efficiency* (SCE) tidak berpengaruh positif terhadap kinerja keuangan*, Relational Capital Efficiency* (RCE) tidak berpengaruh positif terhadap kinerja keuangan*, Capital Employee Efficiency* (CEE) berpengaruh positif terhadap kinerja keuangan dan keunggulan kompetitif berpengaruh positif terhadap kinerja keuangan.

Kata kunci: *Intellectual capital*, *Human Capital Efficiency* (HCE)*, Structural Capital Efficiency* (SCE)*. Relational Capital Efficiency* (RCE)*, Capital Employee Efficiency* (CEE), keunggulan kompetitif, kinerja keuangan.

***ABSTRACT***

The purpose of this study is to test and prove empirically about the influence of intellectual capital and competitive advantage on financial performance at manufacturing companies listed on the Stock Exchange 2012-2016. The sample in the study amounted to 105. Intellectual capital proxied with Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE). Relational Capital Efficiency (RCE), Capital Employee Efficiency (CEE) and competitive advantage are proxied with Premium Price Capability (PPC), while financial performance is proxied with Return On Assets (ROA). This sampling technique using simple purposive sampling technique. Data analysis techniques in this study using descriptive analysis, classical assumption and multiple linear regression analysis that aims to determine the magnitude of the influence of independent variables to the dependent variable. The results showed that Human Capital Efficiency (HCE) has a positive effect on financial performance, Structural Capital Efficiency (SCE) has no positive effect on financial performance, Relational Capital Efficiency (RCE) has no positive effect on financial performance, Capital Employee Efficiency (CEE ) has a positive effect on financial performance and competitive advantage has a positive effect on financial performance.

Keywords: Intellectual capital, Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE). Relational Capital Efficiency (RCE), Capital Employee Efficiency (CEE), Competitive Advantage, Financial Performance.