

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh modal intelektual dan kinerja keuangan terhadap nilai perusahaan melalui laporan keuangan yang telah disusun oleh perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia. Modal intelektual yang diukur dengan rasio *Value Added Intellectual Coefficient* dan kinerja keuangan yang diukur dengan *Return On Assets* dan *Total Assets Turnover*, serta nilai perusahaan yang diukur dengan *Price to Book Value*.

Sampel penelitian ini diperoleh dengan menggunakan metode *purposive sampling* yakni pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan kriteria yang telah ditentukan tersebut diperoleh sampel sebanyak 35 perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia selama periode 2013-2016. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan program SPSS versi 20.

Hasil penelitian menunjukkan bahwa *Return On Assets* berpengaruh positif terhadap nilai perusahaan. Sedangkan *Total Assets Turnover* dan modal intelektual tidak berpengaruh terhadap nilai perusahaan.

Kata kunci: *Value Added Intellectual Coefficient, Return On Assets, Total Assets Turnover, dan Price to Book Value.*

ABSTRACT

This research is aimed to examine the influence of intellectual capital and financial performance to the firm value through financial statements which have been prepared by consumer goods companies which are listed in Indonesia Stock Exchange. Intellectual capital is measured by Value Added Intellectual Coefficient ratio and financial performance is measured by Return on Assets and Total Assets Turnover, and firm value is measured by Price to Book Value.

The samples have been selected by using purposive sampling method that is the sample selection by using predetermined criteria. Based on the predetermined criteria, 35 consumer goods companies which are listed in Indonesia Stock Exchange in 2013-2016 periods have been selected as samples. The analysis method has been done by using multiple linear regressions analysis the 20th version of the SPSS program.

The results show that the Return on Assets gives positive influence to the firm value. Meanwhile, Assets Turnover and intellectual capital do not give any influence to the firm value.

Keywords: Value added intellectual coefficient, return on assets, total assets turnover and price to book value.

