

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *intellectual capital* dan *firm size* terhadap nilai perusahaan dengan profitabilitas sebagai pemoderasi pada perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2020.

Jenis penelitian ini adalah penelitian kuantitatif dengan data penelitian yang digunakan adalah data sekunder berupa laporan keuangan. Teknik pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh sampel sebanyak 79 perusahaan dengan total 237 data observasi. Variabel yang digunakan adalah *intellectual capital* diukur dengan *Value Added Intellectual Coefficient (VAIC<sup>TM</sup>)*, *firm size* diukur dengan *Size*, profitabilitas diukur dengan *Return on Assets (ROA)*, dan nilai perusahaan diukur dengan *Price to Book Value (PBV)*. Metode analisis yang digunakan adalah *Moderated Regression Analysis*. Data dalam penelitian ini diolah dengan aplikasi *Statistical Package for Social Sciences (SPSS)*.

Hasil penelitian menunjukkan bahwa: 1) *Intellectual capital* berpengaruh terhadap nilai perusahaan, artinya setiap peningkatan *intellectual capital* menyebabkan peningkatan nilai perusahaan. 2) *Firm size* berpengaruh terhadap nilai perusahaan, artinya semakin besar *firm size* menyebabkan peningkatan nilai perusahaan. 3) Profitabilitas mampu memoderasi pengaruh *intellectual capital* terhadap nilai perusahaan, maka setiap peningkatan profitabilitas memperkuat pengaruh *intellectual capital* terhadap nilai perusahaan. 4) Profitabilitas mampu memoderasi pengaruh *firm size* terhadap nilai perusahaan, artinya setiap peningkatan profitabilitas memperkuat pengaruh *firm size* terhadap nilai perusahaan.

**Kata kunci:** *intellectual capital*, *firm size*, profitabilitas, nilai perusahaan

## ABSTRACT

*This research aimed to examine the effect of intellectual capital and firm size on the firm value with profitability as the moderate in the manufacturing company sector listed on the Indonesia Stock Exchange (IDX) in the 2018-2020 period.*

*This research used quantitative and the research data used secondary data through a financial statement. Furthermore, the sample collection technique used purposive sampling, it obtained 79 companies with 237 total of observation data. The research variable used Value Added Intellectual Coefficient (VAIC<sup>TM</sup>), firm size measured by SIZE, profitability measured by Return on Assets (ROA), and the firm value measured by Price to Book Value (PBV). Moreover, the analysis method Moderated Regression Analysis. This research was processed by application of the Statistical Package for Social Sciences (SPSS).*

*The research result showed that: 1) Intellectual capital had effect on the firm value, it meant that every increase in intellectual capital causes an increase in the firm value. 2) Firm size had effect on the firm value, it meant the amount of firm size caused the increased firm value. 3) Profitability was able moderated had intellectual capital on the firm value, therefore every increased in profitability strengthens the influence of intellectual capital on the firm value. 4) Profitability was able to moderated the effect of firm size on the firm value, it meant that every increased in profitability strengthens the effect of firm size on firm value.*

**Keywords:** *intellectual capital, firm size, profitability, firm value*



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