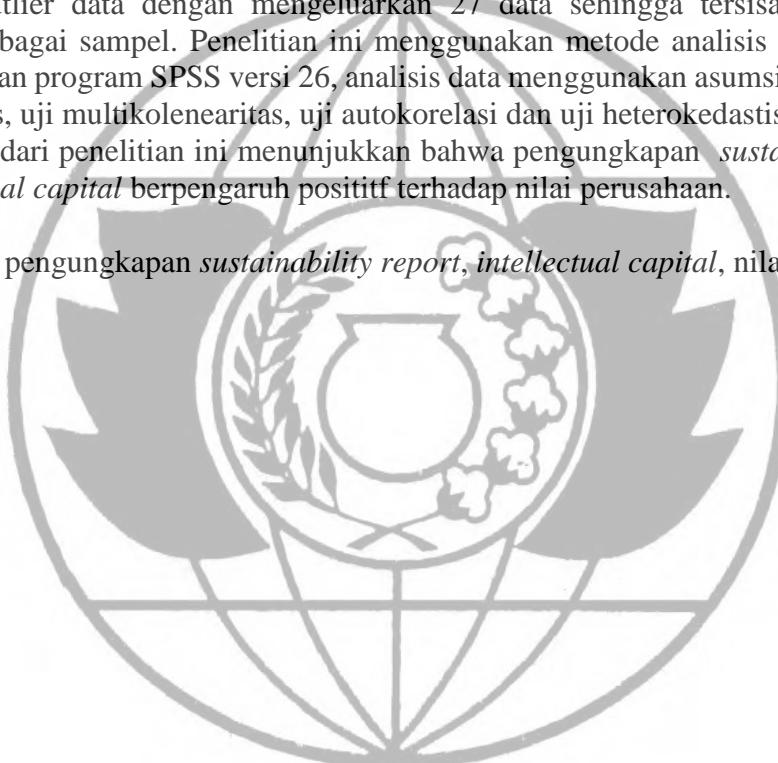# ABSTRAK

Penelitian bertujuan untuk menguji pengaruh pengungkapan *sustainability report* dan *intellectual capital* terhadap nilai perusahaan pada perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI). Pengungkapan *Sustainability Report* diukur dengan *Sustainability Report Disclosure Index* (SRDI), *Intellectual Capital* diukur dengan *Value Added Intellectual Capital* (VAIC) dan Nilai Perusahaan diukur dengan *Price to Book Value* (PBV)

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dari penelitian ini adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2019-2021. Total sampel setelah dilakukan *purposive sampling* adalah 28 perusahaan. Jenis data yang digunakan dalam penelitian adalah data sekunder dengan menggunakan laporan tahunan dan laporan berkelanjutan selama periode 2019-2021, sehingga diperoleh 84 data yang diolah. Karena data yang digunakan belum berdistribusi normal, maka dilakukan outlier data dengan mengeluarkan 27 data sehingga tersisa 57 data yang digunakan sebagai sampel. Penelitian ini menggunakan metode analisis linear berganda dengan bantuan program SPSS versi 26, analisis data menggunakan asumsi klasik meliputi uji normalitas, uji multikolenearitas, uji autokorelasi dan uji heterokedastisitas.

Hasil dari penelitian ini menunjukkan bahwa pengungkapan *sustainability report* dan *intellectual capital* berpengaruh posititf terhadap nilai perusahaan.

Kata Kunci: pengungkapan *sustainability report*, *intellectual capital*, nilai perusahaan

ABSTRACT

This research aimed to examine the effect of sustainability report disclosure and intellectual capital on the firm value of Food and Beverage companies listed on the Indonesia Stock Exchange (IDX). The sustainability report disclosure was measured by Value Added Intellectual Capital (VAIC) and firm value which was measured by Price to Book Value (PBV).

The research was quantitative. Moreover, the population was Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) during 2019-2021. Furthermore, the data collection technique used purposive sampling. In line with that, there were 28 companies as the sample. The data were secondary which in form of annual statements and continuity statements during 2019-2021. Additionally, there were 84 observations of data. However, there were 27 outlier data that were not normally distributed. Therefore, in total, there were 57 data samples. In addition, the data analysis technique used multiple linear with SPSS 26 version. Besides, it used classical assumption tests including normality, multicollinearity, autocorrelation, and heteroscedasticity tests.

The result indicated that both sustainability report disclosure and intellectual capital had a positive effect on the firm value.

Keywords: *Sustainability Report Disclosure, Intellectual Capital, Firm Value*