

## ABSTRAK

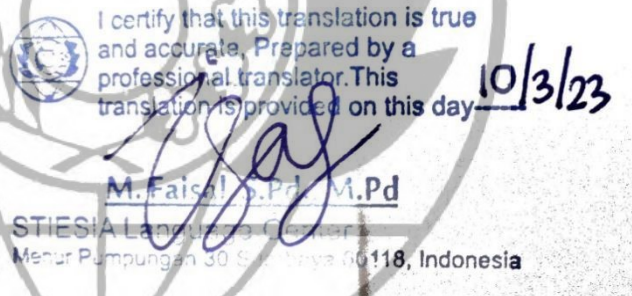
Penelitian ini bertujuan untuk menguji pengaruh *Intellectual capital*, Profitabilitas dan Pertumbuhan Penjualan terhadap Nilai Perusahaan Subsektor Perkebunan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2021. Jenis data yang digunakan dalam penelitian ini berupa data sekunder berbentuk laporan keuangan perusahaan. Populasi yang terkait dalam penelitian ini merupakan perusahaan subsektor perkebunan yang terdaftar di Bursa Efek Indonesia (BEI) dalam periode 2017-2021. Teknik pengambilan sampel penelitian ini dengan menggunakan *purposive sampling* yaitu kriteria-kriteria pemilihan sampel yang telah ditentukan, hasil yang diperoleh sampel sebanyak 8 perusahaan. Teknik analisis data dalam penelitian ini menggunakan analisis regresi linier berganda dengan pengolahan perangkat lunak *Statistical Product and Service Solution* (SPSS) versi 26. Hasil dalam penelitian ini menunjukkan variabel *intellectual capital* berpengaruh positif dan signifikan terhadap nilai perusahaan, profitabilitas berpengaruh positif dan signifikan terhadap nilai perusahaan dan pertumbuhan penjualan berpengaruh negatif dan signifikan terhadap nilai perusahaan.

**Kata Kunci:** *Intellectual Capital*, Profitabilitas, Pertumbuhan Penjualan, Nilai Perusahaan.

## ABSTRACT

*The research aimed to examine the effect of intellectual capital, profitability, and sales growth on the firm value of Plantation companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021. Moreover, the data were secondary in a form of the companies' financial statements. The population was Plantation companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021. Furthermore, the data collection technique used purposive sampling i.e., a sample selection with determined criteria. In line with that, there were 8 companies as the sample. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 26 version. The research result showed that intellectual capital had a positive and significant effect on the firm value of Plantation companies listed on the Indonesia Stock Exchange. Likewise, profitability had a positive and significant effect on the firm value of Plantation companies listed on the Indonesia Stock Exchange. On the other hand, sales growth had a negative and significant effect on the firm value of Plantation companies listed on the Indonesia Stock Exchange.*

**Keywords:** *Intellectual Capital, Profitability, Sales Growth, Firm Value*



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