

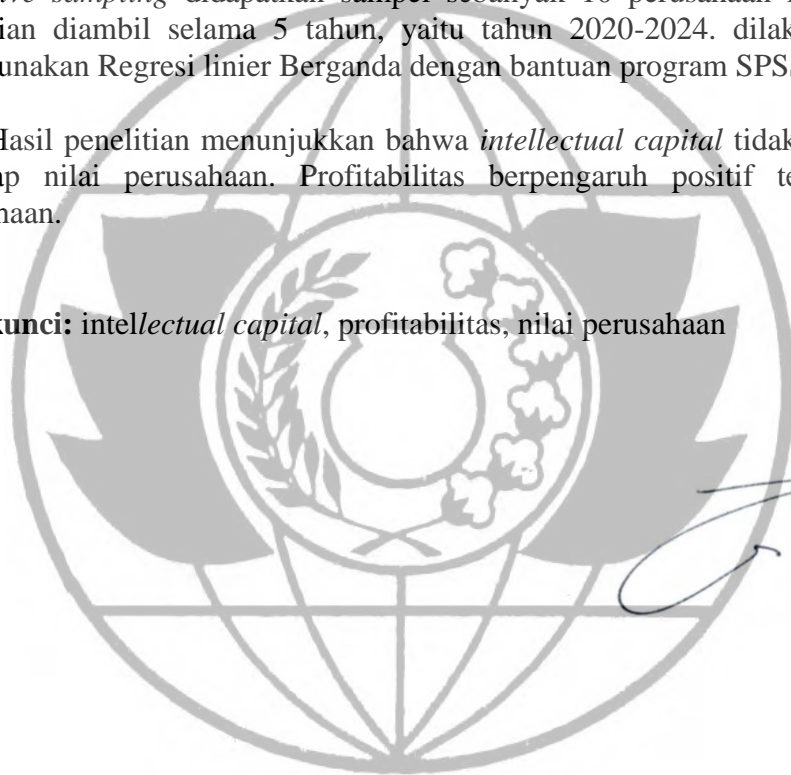
## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *intellectual capital* dan profitabilitas terhadap nilai perusahaan. *Intellectual Capital* diukur dengan VAIC dan Profitabilitas diukur dengan *return on assets* terhadap nilai perusahaan diukur dengan *price to book value*.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian adalah perusahaan industri yang terdaftar di Bursa Efek Indonesia (BEI). Proses pengambilan sampel menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria- kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* didapatkan sampel sebanyak 10 perusahaan industri. Data penelitian diambil selama 5 tahun, yaitu tahun 2020-2024. dilakukan dengan menggunakan Regresi linier Berganda dengan bantuan program SPSS versi 21.

Hasil penelitian menunjukkan bahwa *intellectual capital* tidak berpengaruh terhadap nilai perusahaan. Profitabilitas berpengaruh positif terhadap nilai perusahaan.

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



## ABSTRACT

*This research examines the effect of intellectual capital and profitability on firm value. The Intellectual capital was measured by VAIC, and profitability was measured by Return On Assets (ROA) on firm value, which was measured by Price to Book Value (PBV).*

*The research applies quantitatively. Furthermore, the population consists of industry companies listed on the Indonesia Stock Exchange (IDX). The data collection technique used was purposive sampling, in which the sample was based on the criteria given. In line with that, 10 industry companies were taken as samples. Moreover, the data were collected for 5 years, from 2020 to 2024. The data analysis technique used was multiple linear regression with SPSS 21.*

*The result shows that intellectual capital does not affect the firm value of industry companies listed on IDX during 2020-2024. On the other hand, profitability has a positive effect on the firm value of industry companies listed on IDX during 2020-2024.*

**Keywords:** *intellectual capital, profitability, and firm value.*

