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ANALYSIS OF INTELLECTUAL CAPITAL ON FIRM VALUE OF COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

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ABSTRACT

The data in this study were taken from the IDX website (Indonesia Stock Exchange) which is secondary data from 2012 to 2016. The purposive sampling method was used in this study then data analysis was carried out through tests which included descriptive statistics, outlier tests, classic assumption tests which consists of normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, hypothesis test, simultaneous significant test (T test), and individual parameter test (F test). This data is tested through the SPSS version 22 system

This research aims on analyzing of effects the value added capital employed (VACA), value added human capital (VAHU), structural capital value added (STVA) and value added intellectual capital (VAIC) to firm value with firm size as control variable.

The result show that value added capital employed had effect on firm value. In contrast, this research found that value added human capital, structural capital value added and value added intellectual capital had no significant effect on firm value.

***Keywords**: VACA, VAHU, STVA, VAIC, firm size, Tobin's Q, firm value.*

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