

## ABSTRACT

*Ghadah / 2000861201148/ Faculty Of Economics / Finance Management / The Influence Of Intellectual Capital And Profitability Company Value In The Consumer Goods Sector Listed On The Indonesian Stock Exchange Period 2018-2022/ Advisor 1<sup>st</sup>. Dr. Mufidah., S.E., M.Si., 2<sup>nd</sup> Masnun Se., M.S.Ak.*

*The role of capital is increasingly strategic, and recently it has even played a key role in efforts to make leaps in increasing value in various companies. This is due to the awareness that capital is the foundation for companies to excel and grow. The aim of this research is to examine the influence of intellectual capital and profitability on company value in the consumer goods sector listed on the Indonesia Stock Exchange simultaneously and partially from 2018 to 2022 (independent variables: VACA, VAHU, STVA, VAIC and ROA on PBV). This research technique uses a quantitative descriptive approach, and the Multiple Linear Regression analysis tool is useful in determining the relationship between the independent variable and the dependent variable.*

*Financial ratio analysis is a method generally used in financial report analysis. Financial ratios are very important for analyzing the company's financial condition. Short and medium term investors are generally more interested in short term financial conditions and the company's ability to pay adequate dividends.*

*The author chose to conduct research in the consumer goods sector listed on the Indonesia Stock Exchange with a registered population of 57 companies. Meanwhile, to select the sample using the purposive sampling method, where this technique uses certain considerations from 57 companies, a sample of 15 (fifteen) companies was obtained.*

*The data processed in this research are consumer goods companies listed on the Indonesia Stock Exchange for the 2018-2022 period. Based on the results of this research, it is aimed that simultaneously based on the F test, it was found that VACA, VAHU, STVA and VAIC have a positive and significant effect on PBV because the calculated F value is greater than the F-table. And partially based on the t test VACA and ROA have a positive and significant effect on PBV because tcount is greater than ttable. Meanwhile, VAHU, STVA and VAIC have no effect on PBV.*

*The research results prove that the variables Value Added Capital Employed, Value added Human Capital, Structural capital coefficient, Value Added Intellectual Coeffisients and Return On Assets simultaneously influence Price Book Value. Value Added Capital Employed and Return On Assets influence Price Book Value while Value added Human Capital, Structural capital coefficient and Value Added Intellectual Coeffisients do not significantly influence Price Book Value*