

## ABSTRAK

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**PENGARUH INTELLECTUAL CAPITAL BESERTA KOMPONENNYA,  
DAN RETURN ON INVESTMENT TERHADAP NILAI PERUSAHAAN  
PADA PERUSAHAAN SEKTOR CONSUMER GOODS NON CYCLICAL  
YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018–2021**

(x + 62 halaman; 11 tabel; 3 lampiran)

Penelitian ini bertujuan untuk (1) menguji dan menganalisa pengaruh *Intellectual Capital* beserta komponennya terhadap Nilai Perusahaan (2) menguji dan menganalisa pengaruh *Human Capital Efficiency* (HCE) terhadap Nilai Perusahaan (3) menguji dan menganalisa pengaruh *Structure Capital Efficiency* (SCE) terhadap Nilai Perusahaan (4) menguji dan menganalisa pengaruh *Capital Employment Efficiency* (CEE) terhadap Nilai Perusahaan (5) menguji dan menganalisa pengaruh *Return On Investment* terhadap Nilai perusahaan. Objek penelitian yang dipilih yaitu perusahaan yang terdaftar di Bursa Efek Indonesia pada periode 2018 – 2021. Sampel menggunakan *purposive sampling* untuk perusahaan sektor Consumer Non Cyclical yang terdaftar di Bursa Efek Indonesia selama periode penelitian terdapat sebanyak 244 perusahaan. Metode analisis yang digunakan adalah analisis regresi linear. Hasil penelitian ini menunjukkan bahwa (1) *Intellectual Capital* tidak berpengaruh terhadap Nilai Perusahaan (2) *Human Capital Efficiency* (HCE) tidak berpengaruh terhadap Nilai Perusahaan (3) *Structure Capital Efficiency* (SCE) tidak berpengaruh terhadap Nilai Perusahaan (4) *Capital Employment Efficiency* berpengaruh positif terhadap Nilai Perusahaan (5) *Return On Investment* tidak berpengaruh terhadap Nilai Perusahaan.

Kata kunci: *Intellectual Capital*, *Return On Investment*, Nilai Perusahaan

Referensi : 22 (2015 – 2022)

## ABSTRACT

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***THE EFFECT OF INTELLECTUAL CAPITAL WITH THE COMPONENTS AND RETURN ON INVESTMENT ON FIRM VALUE IN CONSUMER GOODS NON CYCLICAL SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2018–2021***

*(x + 62 pages; 11 tables; 3 appendics)*

*This study aims to (1) verify and determine the effect of Intellectual Capital with the components on Firm Value; (2) verify and determine the effect of Human Capital Efficiency; (3) verify and determine the effect of Structure Capital Efficiency on Firm Value; (4) verify and determine the effect of Capital Employment Efficiency on Firm Value; (5) verify and determine the effect of Return On Investment on Firm Size. The object of this research is the companies listed on the Indonesia Stock Exchange for the period 2018 – 2021. The sample was selected using purposive sampling of consumer non cyclical sector companies listed on the Indonesia Stock Exchange during the study period as many as 244 companies. The analytical method used is linear regression analysis. The result of this study indicate that (1) Intellectual Capital no significant effect on Firm value; (2) Human Capital Efficiency no significant effect on Firm Value; (3) Structure Capital Efficiency no significant effect on Firm Value; (4) Capital Employment Efficiency has positive and significant effect on Firm Value; (5) Return On Investment no significant effect on Firm value.*

*Keywords : Intellectual Capital, Return On Investment, Firm Value*

*References: 22 (2015-2022)*