

**DOES INTELLECTUAL CAPITAL AFFECT FIRM VALUE WITH FINANCIAL
PERFORMANCE AS MODERATING ? :
A STUDY OF INDONESIAN F&B INDUSTRIES**

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BACHELOR'S DEGREE

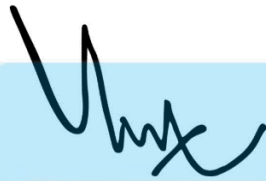


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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my thesis progress with the best of my knowledge, it contains no materials previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgment is made in the thesis.



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ABSTRACT

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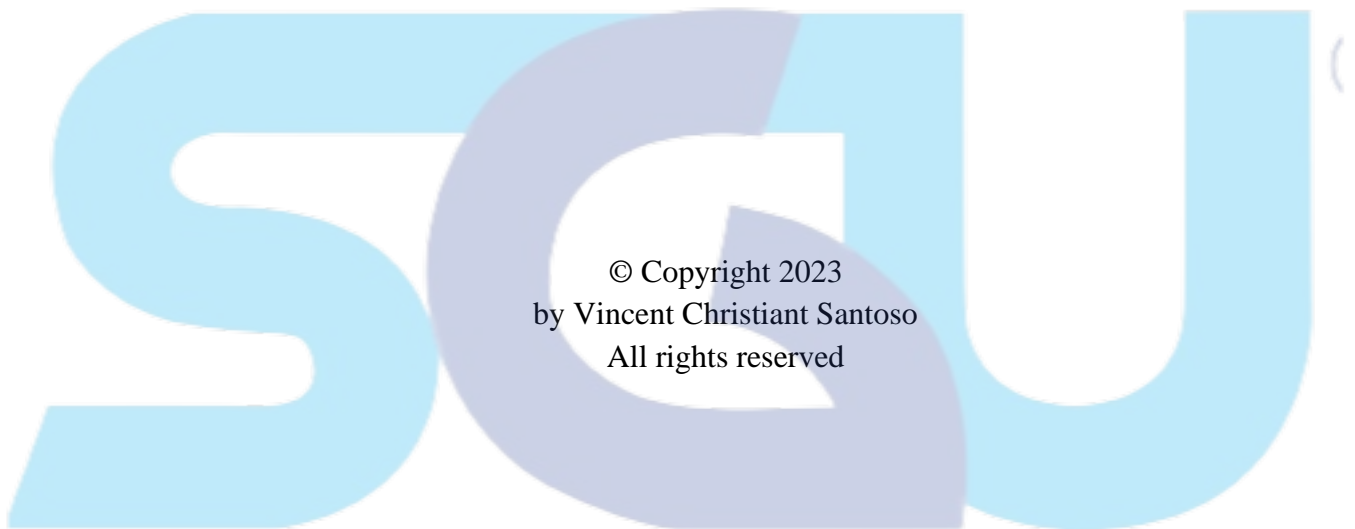
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This study aims to determine the effect of intellectual capital by using the MVAIC (Modified Value Added Intellectual Coefficient) measurement model with four independent variable components namely CEE, HCE, SCE, RCE on firm value as the dependent variable by using PBV as a measure of firm value and also using EPS to describe Financial Performance as a moderating variable between the independent variable and the dependent variable. The sample in this study used a sample of food and beverage companies registered at IDX in the period between 2018-2022 with a sample of 8 samples. This research also uses multiple linear regression analysis methods with panel data analysis methods.

Keywords: Intellectual Capital, Financial Performance, Firm Value



DEDICATION

I dedicate this research as an additional reference for new researchers who will examine the effect of intellectual capital on firm value. And I also dedicate this research to business people in all industrial sectors, especially for the food and beverages industry to pay more attention to the influence of intellectual capital on their company value which will make them aware to care more about the development of intellectual capital.



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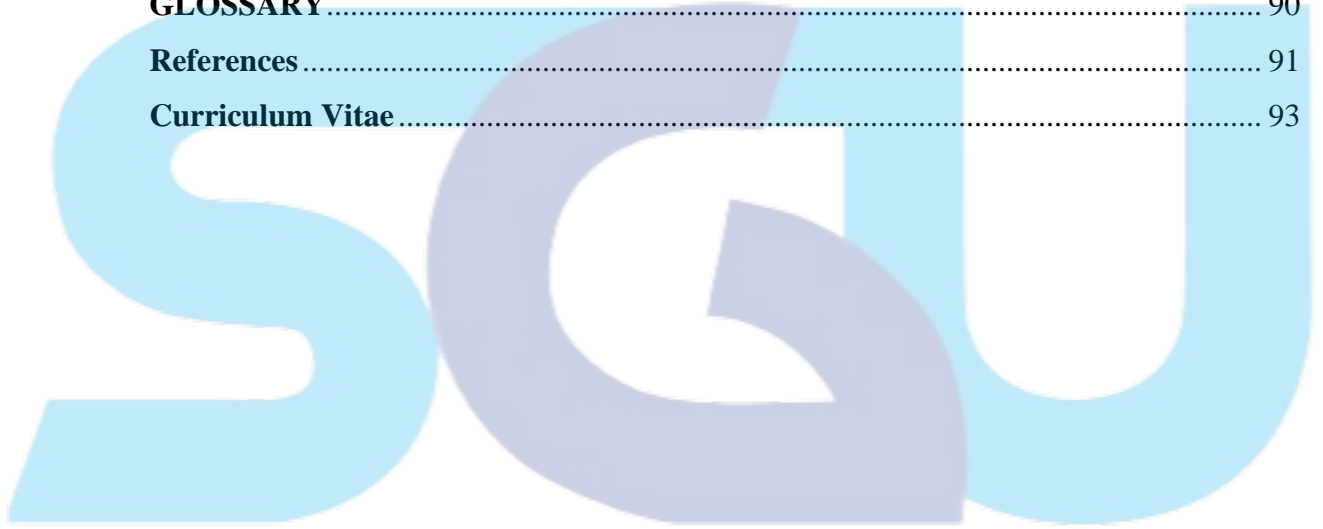
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