

**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

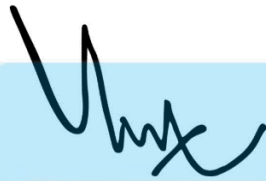


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Revision after thesis defense July 14 2023

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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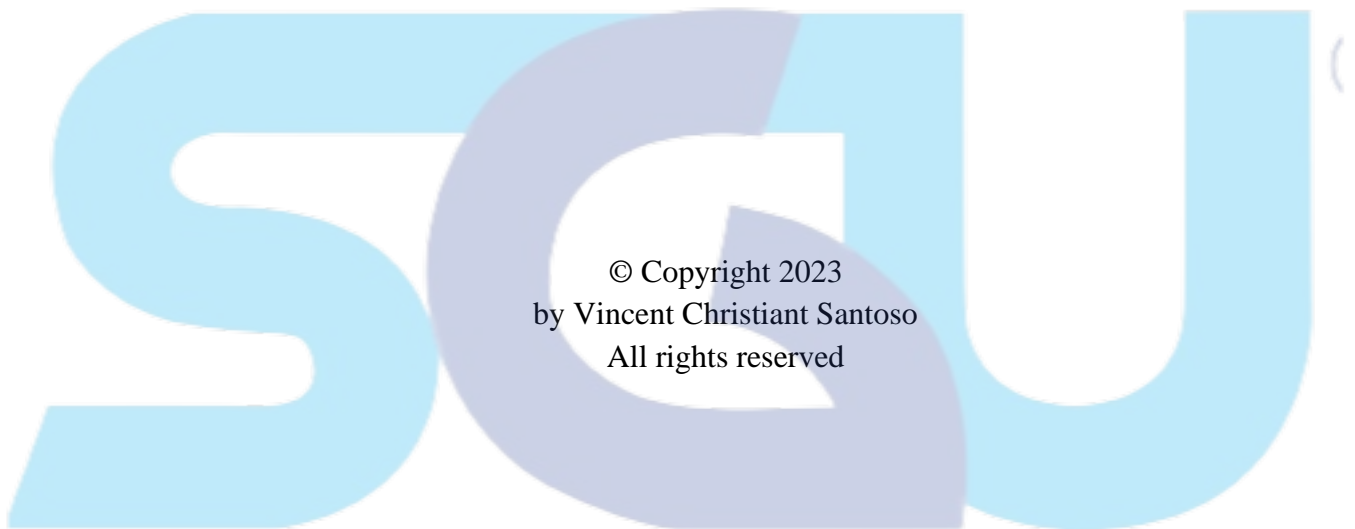
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This study aims to determine the effect of intellectual capital by using the MVAIC (Modified Value Added Intellectual Coefficient) measurement model with four independent variable components namely CEE, HCE, SCE, RCE on firm value as the dependent 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.



ACKNOWLEDGEMENTS

First of all, I would like to thank my parents because with their presence, support, input, and hard work that can help me in pursuing this bachelor's degree, they have helped me with every complaint and also as a giver of encouragement and a good reminder. I want to finish and finish this undergraduate degree soon.

Second, I want to thank every lecturer, including my supervisor, whom I respect, Dr. Antonius TP Siahaan, SE., Akt. M.M., thank you for all the dedication, time, patience, and knowledge that you poured into me. Thank you because you have been patient in the process of guiding me in working on this thesis. Without your help, my thesis would not be as good as it is today. I hope for the best for you in the future, Ms. Margaretha Tiur Pasuria Lingga, M.M., Dr. Ir. Yosman Bustaman, M.B.A., Mr. Alfiandri M.Acc., and Moch. Riyadh Rizky Adam ST. M.S.M thank you for the time, dedication, input, knowledge you gave me in the process of writing this thesis so that I can complete this thesis as well as possible and the staff involved in the Swiss German University family who cannot I mention one by one.

Third, thank you to Swiss German University for giving me the opportunity to be able to study deeply. Thank you to all the lecturers, especially for the Business and Management study program and the staff who were directly or indirectly involved in my learning process while I was studying there. Thank you also for giving me the opportunity to hold and uphold the Swiss German University alma mater.

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