

**Pengaruh *Intellectual Capital* dan Profitabilitas Melalui Kinerja
Keuangan Terhadap Nilai Perusahaan
(Studi Kasus Perusahaan Sektor Makanan dan Minuman yang ada di Bursa
Efek Indonesia 2016-2018)**

ABSTRAK

**Oleh :
Gary Dyoritu**

**Dosen Pembimbing :
Dr. Dwi Ermayanti, SE, MM**

Penelitian ini bertujuan adalah untuk mengetahui pengaruh *intellectual capital* terhadap kinerja keuangan, mengetahui pengaruh profitabilitas terhadap kinerja keuangan, mengetahui pengaruh *intellectual capital* terhadap nilai perusahaan , mengetahui pengaruh profitabilitas terhadap nilai perusahaan, mengetahui pengaruh kinerja keuangan terhadap nilai perusahaan, mengetahui pengaruh *intellectual capital* ke nilai perusahaan melalui kinerja keuangan. Dan untuk mengetahui pengaruh profitabilitas terhadap nilai perusahaan melalui kinerja keuangan

Penelitian ini termasuk penelitian deskriptif kuantitatif. Populasi dan sampel penelitian ini ialah data laporan tahunan dan laporan keuangan pada perusahaan sektor makanan dan minuman.go public yang tercatat di Bursa Efek Indonesia. Analisa menggunakan analisis jalur (*path analysis*) yang dibantu dengan software WarpPLS. *Partial Least Square* (PLS).

Hasil penelitian menunjukkan bahwa *Intellectual capital* memiliki pengaruh terhadap kinerja keuangan, Profitabilitas memiliki pengaruh terhadap kinerja keuangan pada perusahaan, *Intellectual capital* memiliki pengaruh terhadap nilai perusahaan, Profitabilitas memiliki pengaruh terhadap nilai perusahaan, Kinerja keuangan memiliki pengaruh terhadap nilai perusahaan, *Intellectual capital* dan Profitabilitas memiliki pengaruh terhadap nilai perusahaan melalui kinerja keuangan.

Kata Kunci : *Intellectual capital*, Nilai Perusahaan dan Profitabilitas

Influence of Intellectual Capital and Profitability Through Financial Performance Towards Company Value (Case Study of Food and Beverage Sector Companies in the Indonesia Stock Exchange 2016-2018)

ABSTRACT

By :
Gary Dyoritu

Consellor :
Dr. Dwi Ermayanti, SE, MM

One aspect that is influential in the development of corporate value with intellectual capital that emphasizes more on employees and also human resources is used to understand the knowledge and knowledge used to build good relationships with all groups for the development and progress of a company. This study aims to determine the effect of corporate value profitability through financial performance and to know the effect of intellectual capital on company value through financial performance.

This research includes quantitative descriptive research. The population and sample of this study are annual report data and financial reports on public food and beverage sector companies listed on the Indonesia Stock Exchange. The analysis uses path analysis (path analysis) which is assisted by WarpPLS software. Partial Least Square (PLS).

The results showed that Intellectual capital has an influence on financial performance, Profitability has an influence on the financial performance of the company, Intellectual capital has an influence on company value, Profitability has an influence on the value of the company, Financial performance has an influence on firm value, Intellectual capital has an influence on the value of the company and profitability have an influence on the value of the company through financial performance.

Keywords: Intellectual capital, Profitability and Corporate Value