

SUMMARY

ANALISIS PENGARUH MODAL INTELEKTUAL TERHADAP NILAI PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN PERHOTELAN DAN PARIWISATA YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2009-2011)

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Subject : Modal intelektual, rice to Book Value

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Keyword : Modal intelektual; rice to Book Value

Description :

Tujuan dari penelitian ini adalah untuk menguji secara empiris pengaruh modal intelektual terhadap nilai perusahaan – Price to Book Value (PBV). Data yang digunakan adalah data perhotelan dan pariwisata yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2009 – 2011. Model pengukuran modal intelektual menggunakan model Pulic, yaitu Value Added Intellectual Coefficient (VAIC) ataupun secara per komponen – Value Added Capital Employed (VACE), Value Added Human Capital (VAHC), dan Value Added Structural Capital (VASC

Description Alt:

The purpose of this research was to test empirically the influence of intellectual capital against the value of the company - Price to Book Value (PBV). The Data used is hospitality and tourism data listed on the Indonesia stock exchange (idx) in 2009 - 2011. Intellectual capital measurement Model using model Pulic, Value Added Intellectual Coefficient (VAIC) or in component per Value Added Capital Self-employed (VACE), Value Added (VAHC) Human Capital, Structural Capital and Value Added (VASC).

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