ABSTRACT

NATALIA LILY ERWIN. This research is titled The Influence of Intellectual Capital to Company Value of Insurance companies listed in Indonesian Stock Exchange on a period of 2012-2016. (Leaded by Mrs. Drs Retna Suliati AKT,MM).

The purpose of this research is to know influence of Intellectual Capital to Company Value of Insurance companies listed in Indonesian Stock Exchange of period 2012-2016.

The type of data used in this study is secondary data, the sample used in this study is 50 company data of insurance companies, selected by using purposive sampling technique with consistent data criteria. Analytical methods used with multiple linear regression with statistical analysis tools.

The results of this study indicate that simultaneously variable Intellectual Capital has significant effect on Company Value with a value 0.048, while the partially variable of Value Added Capital Employed (VACA) has significant effect to Company, with a significance value 0.024. While partially the variable of Value Added Human Capital (VAHU) have no significant effect on company value with a value 0.062, Partially Structural Capital Value Added (STVA) have a significant effect on Company Value with a value 0.025.

Keywords: Company Value, Value Added Capital Employed, Value Added Human Capital ,Structural Capital Value Added.

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