

ABSTRAK

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Program Studi : Magister Akuntansi
JudulPengaruh :Pengaruh *Intellectual Capital* Terhadap *Firm's Value* dengan *Corporate Governance* Sebagai Variabel Mediasi Pada Perusahaan *Food And Beverages* di Bursa Efek Indonesia

Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis Pengaruh *Intellectual Capital* Terhadap *Firm's Value* dengan *Corporate Governance* Sebagai Variabel Mediasi Pada Perusahaan *Food And Beverages* di Bursa Efek Indonesia. Data yang digunakan dalam penelitian ini yaitu data sekunder berupa laporan keuangan perusahaan *Food And Beverages* di Bursa Efek Indonesia selama periode 2013 sampai 2023. Teknik sampel yang digunakan yaitu teknik purposive sampling dan pengumpulan data menggunakan teknik dokumentasi. Populasi yang digunakan dalam penelitian ini yaitu berjumlah 24 perusahaan dengan jumlah sampel yaitu sebanyak 14 perusahaan. Pada penelitian ini menggunakan pendekatan kuantitatif dengan analisis regresi data panel. Pengolahan data menggunakan software SPSS. Hasil penelitian ini menunjukkan bahwa secara Secara langsung *Value Added Capital Employed* (VACA), *Value Added Human Capital* (VAHU) dan *Structural Capital Value Added* (STVA) berpengaruh positif dan signifikan terhadap nilai Perusahaan pada Perusahaan food and beverages di Bursa Efek Indonesia, Secara langsung *Value Added Capital Employed* (VACA), *Value Added Human Capital* (VAHU) dan *Structural Capital Value Added* (STVA) berpengaruh positif dan signifikan terhadap *corporate Governance* pada Perusahaan food and beverages di Bursa Efek Indonesia Secara langsung *corporate Governance* berpengaruh positif dan signifikan terhadap nilai Perusahaan pada Perusahaan food and beverages di Bursa Efek Indonesia. *Corporate governance* mampu memediasi pengaruh *value added capital employed*, *value added human capital* dan *structural capital value added* terhadap nilai perusahaan pada Perusahaan food and Beverage di Bursa Efek Indonesia

Kata kunci: *Value Added Capital Employed* (VACA), *Value Added Human Capital* (VAHU) dan *Structural Capital Value Added* (STVA), *corporate Governance*, Nilai Perusahaan

ABSTRACT

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Title : *The Influence of Intellectual Capital on Firm's Value with Corporate Governance as a Mediating Variable in Food and Beverages Companies on the Indonesia Stock Exchange*

The purpose of this study is to determine and analyze the Influence of Intellectual Capital on Firm's Value with Corporate Governance as a Mediating Variable in Food and Beverages Companies on the Indonesia Stock Exchange. The data used in this study are secondary data in the form of financial reports of Food and Beverages companies on the Indonesia Stock Exchange during the period 2013 to 2023. The sampling technique used is the purposive sampling technique and data collection uses documentation techniques. The population used in this study is 24 companies with a sample size of 14 companies. This study uses a quantitative approach with panel data regression analysis. Data processing uses SPSS software. The results of this study indicate that directly Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) and Structural Capital Value Added (STVA) have a positive and significant effect on the value of the Company in food and beverages companies on the Indonesia Stock Exchange, Directly Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) and Structural Capital Value Added (STVA) have a positive and significant effect on corporate governance in food and beverages companies on the Indonesia Stock Exchange. Directly corporate governance has a positive and significant effect on the value of the Company in food and beverages companies on the Indonesia Stock Exchange. Corporate governance is able to mediate the influence of value added capital employed, value added human capital and structural capital value added on the value of the company in food and beverage companies on the Indonesia Stock Exchange

Keyword: Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) dan Structural Capital Value Added (STVA), corporate Governance, Firm Value