

ABSTRACT

This study aims to examine the effect of Intellectual Capital on the value of the company's financial performance as an intervening variable. The subjects use in this study is the Manufacturing at the Indonesian Stock Exchange since 2013-2015. In this study, there are 156 samples selected by purposive sampling method. The data used in this study is derived from secondary data and data collection using the documentation techniques. Test the quality of the data in this study using the classical assumption test and test data analysis using path analysis which is an extension of multiple regression to determine the causal relationship between variables defined Based on the previous theory.

The results of the tests carried out showed that Intellectual Capital significant effect on financial performance. However, a different result in this study is the Intellectual Capital directly influence the value of the company and Intellectual Capital directly influence the value of the company's financial performance as an intervening variable.

Keywords: intellectual capital, company value, finance performance