

ABSTRACT

This study aimed to analyze the influence of intellectual capital towards financial performance and firm value in Indonesia and Malaysia. The subject of this research was 44 banking companies listed in Indonesia Stock Exchange (BEI) and 32 banking companies listed in Bursa Malaysia (BM) from 2013-2016. The sampling method used in this research is purposive sampling. The data obtained from the annual reports in Indonesia Stock Exchange and Bursa Malaysia. The data analysis used the descriptive statistics test, classical assumption test, and test of hypotheses.

The result showed that; intellectual capital positively influences the financial performance in Indonesian and Malaysian banking companies, intellectual capital did not influence firm value in banking companies, and there was a difference financial performance and firm value of banking companies in Indonesia and Malaysia.

Keywords: Intellectual Capital, Financial Performance, and Firm Value