

ABSTRACT

This study aims to analyze and provide empirical evidence of the influence of Intellectual Capital and Capital Structure on Corporate Value. This study uses secondary data from the annual financial statements of banking companies listed on the Indonesia Stock Exchange (IDX) in 2014-2017.

This study used a purposive sampling method, and obtained 32 companies. The method of analysis of this study uses multiple regression with the SPSS 15.0 program. The results of the study show that Intellectual Capital has a positive effect on firm value. While the Capital Structure does not affect the value of the company.

Keywords: Intellectual Capital (VAIC), Value Added Human Capital, Value Added Capital Employed, Value Added Structural, Capital Structure, Company Size, Company Value.