

Pengaruh *Value Added Capital Employed (VACA)*, *Value Added Human Capital (VAHU)* dan *Structural Capital Value Added (STVA)* Terhadap Nilai Perusahaan Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia (BEI)

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Abstrak

Penelitian ini bertujuan untuk mengetahui adanya pengaruh *Value Added Capital Employed (VACA)*, *Value Added Human Capital (VAHU)* dan *Structural Capital Value Added (STVA)* terhadap nilai perusahaan, penelitian ini merupakan penelitian kuantitatif. Teknik pengumpulan data menggunakan data sekunder berupa laporan keuangan tahunan dan harga saham. Populasi penelitian ini adalah perusahaan subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2020-2022. Teknik pengambilan sampel menggunakan metode purposive sampling sehingga diperoleh sampel sebanyak 23 perusahaan. Metode analisis data menggunakan analisis regresi linear berganda dengan bantuan program SPSS 22. Hasil penelitian ini menunjukkan bahwa *Value Added Capital Employed (VACA)*, *Value Added Human Capital (VAHU)* berpengaruh positif, sedangkan *Structural Capital Value Added (STVA)* tidak berpengaruh terhadap nilai perusahaan. Secara simultan *Value Added Capital Employed (VACA)*, *Value Added Human Capital (VAHU)* dan *Structural Capital Value Added (STVA)* berpengaruh terhadap nilai perusahaan.

Kata kunci : Intellectual Capital, VACA, VAHU, STVA, Nilai Perusahaan

The Effect of Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) and Structural Capital Value Added (STVA) on the Value of Food and Beverage Subsector Companies Listed on the Indonesia Stock Exchange (IDX)

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Abstract

This study aims to determine the influence of Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) and Structural Capital Value Added (STVA) on company value, this research is a quantitative research. Data collection techniques use secondary data in the form of annual financial statements and stock prices. The population of this study is food and beverage subsector companies listed on the Indonesia Stock Exchange for the 2020-2022 period. The sampling technique uses the purposive sampling method so that a sample of 23 companies is obtained. The data analysis method uses multiple linear regression analysis with the help of the SPSS 22 program. The results of this study show that Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) have a positive effect, while Structural Capital Value Added (STVA) has no effect on company value. Simultaneously, Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) and Structural Capital Value Added (STVA) affect company value.

Keywords : Intellectual Capital, VACA, VAHU, STVA, Corporate Value