

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *sustainability report disclosure* dan *intellectual capital* terhadap nilai perusahaan. Variabel independen yang digunakan adalah *sustainability report disclosure index* (SRDI) dan *intellectual capital* diukur dengan *value added intellectual coefficient* (VAICTM). Variabel dependen yang digunakan yaitu nilai perusahaan diproksikan dengan *price book value* (PBV).

Objek penelitian ini adalah perusahaan pemenang Indonesia *Sustainability Reporting Award* (ISRA) yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2017. Sampel dikumpulkan dengan metode purposive sampling. Didapatkan 84 sampel dengan 6 data outlier yang harus dikeluarkan. Analisis data yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS 23.

Hasil penelitian ini menunjukkan bahwa variabel *sustainability report disclosure* tidak berpengaruh terhadap nilai perusahaan dan *intellectual capital* berpengaruh terhadap nilai perusahaan.

Kata kunci : *Sustainability report disclosure*, *intellectual capital*, nilai perusahaan



ABSTRACT

This research aims to know the influence of sustainability report disclosure and intellectual capital on firm value. The independent variable used is the sustainability report disclosure proxied by sustainability report disclosure index (SRDI) and intellectual capital proxied by the value added intellectual coefficient (VAICTM). The dependent variable used is firm value proxied by the price book value (PBV).

The object for this research is the winner of Indonesia Sustainability Reporting Award (ISRA) companies that registered at Indonesia Stock Exchange period 2012-2017. Data obtained by purposive sampling method. 84 samples were obtained with 6 data outliers that should be excluded. The data analysis which is used is statistical analysis in the form of double linear regression test by using SPSS 23 program.

The result of this research shows that sustainability report disclosure has no effect on value firm and intellectual capital has a effect on value firm.

Keywords: Sustainability report disclosure, intellectual capital, value firm

