

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran tentang pengaruh *intellectual capital* dan leverage terhadap profitabilitas serta dampaknya terhadap nilai perusahaan pada perusahaan *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Serta mengetahui pengaruh *intellectual capital* dan leverage terhadap profitabilitas serta dampaknya terhadap nilai perusahaan baik secara parsial maupun simultan.

Metode penelitian yang digunakan adalah metode deskriptif dan metode verifikatif. Populasi dari penelitian ini adalah 113 perusahaan *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Teknik pengambilan sampel dilakukan dengan teknik *purposive sampling* yang menghasilkan 67 perusahaan yang memenuhi kriteria. Analisis data dengan menggunakan uji asumsi klasik, analisis regresi linear sederhana dan linier berganda, analisis korelasi, dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah statistic uji parsial (uji t) dan uji simultan (uji F) menggunakan *Eviews 12 for Windows*.

Hasil penelitian menunjukkan bahwa *intellectual capital* memperoleh nilai t hitung sebesar 0,085 yang berarti *intellectual capital* berpengaruh terhadap profitabilitas dengan arah positif. Uji-t yang dilakukan pada leverage mendapat nilai t hitung sebesar -0,071 yang berarti leverage berpengaruh terhadap profitabilitas dengan arah negatif. Sedangkan Uji-F secara simultan *intellectual capital* dan leverage menunjukkan hasil $0,000 < 0,05$ artinya *intellectual capital* dan leverage berpengaruh terhadap profitabilitas serta dampaknya terhadap nilai perusahaan.

Kata kunci : *Intellectual Capital*, Leverage, Profitabilitas, dan Nilai Perusahaan.

ABSTRACT

This research aims to provide an overview of the influence of intellectual capital and leverage on profitability and its impact on firm value in non-cyclical consumer companies listed on the Indonesia Stock Exchange for the 2018-2022 period. As well as knowing the influence of intellectual capital and leverage on profitability and its impact on firm value both partially and simultaneously.

*The research methods used are descriptive methods and verification methods. The population of this research is 113 non-cyclical consumer companies listed on the Indonesia Stock Exchange for the 2018-2022 period. The sampling technique was carried out using a purposive sampling technique which resulted in 67 companies that met the criteria. Data analysis using classical assumption tests, simple linear and multiple linear regression analysis, correlation analysis, and coefficient of determination. Meanwhile, the hypothesis testing used is partial test statistics (*t* test) and simultaneous test (*F* test) using Eviews 12 for Windows.*

*The research results show that intellectual capital obtained a calculated *t* value of 0.085, which means that intellectual capital has an effect on profitability in a positive direction. The *t*-test carried out on leverage obtained a calculated *t* value of -0.071, which means leverage has an effect on profitability in a negative direction. Meanwhile, the *F*-test simultaneously for intellectual capital and leverage shows a result of $0.000 < 0.05$, meaning that intellectual capital and leverage have an effect on profitability and its impact on firm value.*

Keywords: Intellectual Capital, Leverage, Profitability, and Firm Value.