

## **ABSTRACT**

*Firm value is one form of company performance reflected by stock prices formed by capital market demand and supply which reflects the community's assessment of financial performance. The value of the company can basically be measured through several aspects, one of which is the market price of the company's stock, because the market price of a company's stock reflects a comprehensive assessment of the investor's capital.*

*In this study the independent variables are capital structure, accounting conservatism, and intellectual capital. The dependent variable in this study is firm value. This study aims to determine the effect of capital structure, accounting conservatism, and intellectual capital on firm value in transportation sub-sector companies listed on the Indonesia Stock Exchange.*

*The population in this study were all transportation sub-sector companies listed on the Indonesia Stock Exchange in 2014 - 2017. The sample selection technique used purposive sampling and obtained 10 companies with observations for four years so that 40 samples were observed. The analysis technique used in this study is panel data regression analysis using eviews 9.0.*

*Based on the results of research, capital structure, accounting conservatism, and intellectual capital have a simultaneous effect on firm value. Partially, accounting conservatism and intellectual capital have a positive effect on firm value. Meanwhile, the capital structure does not have a significant effect on the value of the company.*

*Subsequent researchers are advised to be able to examine other variables that are considered to have an influence on the value of the company and use different research objects. For investors, the research results are expected to provide additional information in making informed decisions. As for the company, this research is expected to be used as evaluation material to increase the company's value more optimally*