

ABSTRACT

Intellectual Capital consists of three main components of an organization (VACA, VAHU, STVA) its related to companies in the form of competitive advantages based on science and technology. Which could be one of the steps to determined company policy and investors' reasons for investing in the company concerned.

This study aims to empirically prove the effect of Intellectual Capital on Company Value proxied by Tobin's Q, both simultaneously and partially. The population in this study is the subsector of transportation companies listed on the Indonesia Stock Exchange in the 2014-2018 period. This study uses a purposive method with 150 company samples. The statistical analysis used is descriptive analysis with multiple linear regression analysis.

The results of this study indicate that simultaneously Intellectual Capital significantly influences Company Value. Partially, VACA and STVA have no effect on firm value, VAHU has an effect on firm value.

Keywords: *Company Value, Intellectual Capital, Tobin's Q, Transportation*