

ABSTRACT

One of the primary objectives of a company is to achieve high profits while simultaneously ensuring the well-being of its shareholders. To achieve this goal, the company can attract investors interested in investing by efficiently managing resources, including company assets expected to grow over time, and through the increase in stock prices. The aim of this research is to obtain factual evidence regarding the influence of intellectual capital, company growth, and cash holding on the value of companies, both simultaneously and partially, studied in the food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) during 2018-2022.

The research method applied is a quantitative method, covering 38 companies over 5 years, resulting in a total of 190 research sample units. The research results show that, simultaneously, intellectual capital, company growth, and cash holding can influence the value of the company. Partially, it reveals that intellectual capital, company growth, and cash holding each have a partial effect on the value of the company.

Keywords: *Cash Holding, Company Growth, Firm Value, Intellectual Capital*