## ABSTRACT

The main goal of the company is to maximize profits to obtain wealth or company value. The main objective of establishing a company is to obtain optimal profits by utilizing its potential well, managing working capital well. Company value is a certain condition that has been achieved by a company as a measure of the success of company management. The independent variables in this research are intellectual capital, institutional ownership and information transparency. The dependent variable in this research is company value. This research aims to determine the influence of intellectual capital, institutional ownership and information transparency on company value in food and beverage subsector companies listed on the Indonesia Stock Exchange.

The population in this research are food and beverage subsector companies listed on the Indonesia Stock Exchange in 2019-2022. The sampling technique in this research used the purposive sampling method. The analysis technique used in this research is panel data regression with a sample size of 20 companies. This research used Eviews 12 software. Based on the results of the descriptive statistical analysis carried out in this research, 80 data were observed. The results of intellectual capital and information transparency do not vary and are grouped. Meanwhile, institutional ownership is varied and grouped.

Based on the results of the tests that have been carried out, the results of this research show that intellectual capital partially has a significant positive effect on company value. Meanwhile, institutional ownership and partial information transparency do not have a significant positive effect on company value.

**Keywords**: Intellectual Capital, Institutional Ownership, Information Transparency, and Company Value.