ABSTRACT

The primary objective of establishing a company is to achieve optimal profits by effectively utilizing its potential and managing working capital. The independent variables in this study are intellectual capital, institutional ownership, and information transparency. This study aims to determine the influence of intellectual capital, institutional ownership, and information transparency on firm value in food and beverage companies listed on the Indonesia Stock Exchange.

The population in this study consists of food and beverage subsector companies listed on the Indonesia Stock Exchange from 2019 to 2023. Some of the sampling techniques in this study used purposive sampling. The analysis technique used in this study is panel data regression, where the sample size is 20 companies. This study uses Eviews 12 software. Based on the results of the descriptive statistical analysis conducted in this study, 100 data were observed. The results of intellectual capital and information transparency do not vary and are clustered. Meanwhile, institutional ownership is variable and clustered.

Based on the test results, this study shows that intellectual capital partially has a significant positive effect on company value. Meanwhile, institutional ownership and information transparency partially do not have a significant positive effect on company value.

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