

Relevansi nilai informasi akuntansi (nilai buku ekuitas dan laba akuntansi) dan informasi modal intelektual : studi pada perusahaan terdaftar di Bursa Efek Indonesia = Value relevance of accounting (book value of equity and earnings per share) and intellectual capital information : study on the listed firms in Indonesia Stock Exchange

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Abstrak

[<b>ABSTRAK</b><br>

Tujuan dari penelitian ini adalah untuk menguji relevansi nilai dari informasi akuntansi (nilai buku ekuitas per lembar saham dan laba per lembar saham) dan informasi modal intelektual. Modal intelektual ini diukur dengan menggunakan pengukuran VAIC TM yang diusulkan oleh Ante Pulic.

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Penelitian ini dilakukan dengan menggunakan Model Ohlson untuk menguji relevansi nilai dari informasi akuntansi dan informasi modal intelektual sebagai "variabel informasi lain" terhadap harga saham perusahaan.

Berdasarkan hasil dari penelitian ini menunjukkan bahwa nilai buku ekuitas, laba per lembar saham, efisiensi modal intelektual, dan efisiensi modal finansial dan fisik memiliki pengaruh terhadap harga saham perusahaan. Dan komponen modal intelektual yang mempunyai relevansi nilai hanya efisiensi modal sumber daya manusia, sedangkan efisiensi modal struktural tidak berpengaruh terhadap harga saham perusahaan.

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<b>ABSTRACT</b><br>

The purpose of this research was to examine the value relevance of accounting (the book value of equity per share and earnings per share) and intellectual capital information. Intellectual capital is measured using VAIC TM proposed by Ante Pulic.

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The research was carried out using Ohlson model to examine the value relevance of accounting and intellectual capital information as "other information variables" of the company's stock price.

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Based on the results of this research indicate that the book value of equity, earnings per share, intellectual capital efficiency, and financial and physical capital efficiency has an influence on the company's stock price. And components of intellectual capital that have value relevance only human capital efficiency, while the structural capital efficiency has no significant effect on the company's stock price., The purpose of this research was to examine the value relevance of accounting (the book value of equity per share and earnings per share) and intellectual capital information. Intellectual capital is measured using VAIC TM proposed by Ante Pulic.

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