

ABSTRAK

The purpose of this study is to know the influence of intellectual capital, return on assets and debt to equity ratio on manufacture firm value period 2013-2016. This research use secondary data, with purposive sampling method. The number of this research is 71 company samples. With practical analysis techniques are linear multiple. The result of intellectual capital research is significant positive on firm value. Return on assets has positive significance on firm value and debt to equity ratio has positive significance on firm value.

Keyword : : *intellectual capital, return on assets, debt to equity ratio and firm value*