

## **ABSTRACT**

*This study aims to examine the effect of intellectual capital performance on the book value of companies listed on the Indonesia Stock Exchange in 2016-2020. This study uses the dependent variable Economic Value Added (EVA) and Free Cash Flow (FCF), independent variable Intellectual Capital*

*The population used in this study are companies listed on the Indonesia Stock Exchange in 2011-2020. By using purposive sampling in sample selection, 220 research samples were obtained for 5 consecutive years (2016-2020). Testing the hypothesis of this study using multiple regression analysis method.*

*The findings of this study reveal that intellectual capital performance has a positive and significant effect on Economic Value Added (EVA) and intellectual capital performance has a positive and significant effect on Free Cash Flow (FCF).*

*Keywords: intellectual capital efficiency, economic value added, free cash flow, modified VAIC.*