ABSTRACT

This study aims to determine the effect of intellectual capital on earnings persistence. MVAIC model is used as a tool to measure the value of a company's intellectual capital. The population in this study are all companies listed on the Stock Exchange by June 20th, 2016. The sampling technique using stratified random sampling technique. Samples were obtained by the 132 companies. The analytical method used is regression analysis, t test as a means of testing the hypothesis. The test results showed that the Intellectual Capital is not significant positive effect on Earnings Persistence, indicated significant value of 0.914 is not less than 0.05.

Keywords: Earnings Persistence, Intellectual Capital, MVAIC.