



**THE IMPACT OF INTANGIBLE ASSET INTENSITY TOWARDS THE FIRM'S
PERFORMANCES: EVIDENCE FROM BURSA MALAYSIA**

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ABSTRACT

The purpose of this study is to examine the impact of intangible assets intensity towards the firm's performances using Return on Assets. Three intangible assets chose which including Employee Benefits, Goodwill and Research and Development. In order to know this three intangible assets relationship with firm's performances, there are ten listed companies from Bursa Malaysia was chosen. This selected company is based on five different sectors. The study was taken through reviewing seven year time period which from 2009 until 2015. Overall, regression results suggested that Goodwill have positive correlated relationship with firm's performance while Employee Benefits and Research and Development have negative correlated relationship with firm's performances. All of this three variables resulted to the insignificant relationship with firm's performances.

Keywords: *Employee Benefits, Goodwill, Research and Development, Return on Assets, Bursa Malaysia.*