

THE INFLUENCE OF INTELLECTUAL CAPITAL ON FINANCIAL PERFORMANCE AND FIRM VALUE IN THE BANKING INDUSTRY LISTED ON THE INDONESIAN STOCK EXCHANGE IN 2011-2015

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ABSTRACT

This study aims to investigate the effect of Intellectual Capital (IC) on financial performance and firm value in the banking industry listed on the Indonesia Stock Exchange (IDX) during the period 2011-2015. Intellectual Capital includes intellectual elements such as knowledge, expertise, and relationships owned by the company, which can be a valuable resource for creating long-term value.

This research method uses financial data and annual reports of banking companies listed on the IDX for a five-year research period. The key variables used in this study involve Intellectual Capital (IC), financial performance, and firm value.

The results of data analysis using certain statistical methods will provide an overview of the extent to which Intellectual Capital affects financial performance and firm value in the banking industry. The implications of the findings of this study can provide insight for banking managers, investors, and regulators regarding the importance of managing and improving Intellectual Capital in achieving better financial performance and increasing firm value.

This research is expected to contribute to the economic and management literature, especially in the context of banking in Indonesia. In addition, the findings of this study can serve as a basis for the development of better corporate and regulatory policies in the banking sector, as well as provide direction for further research in this area.

Kata Kunci: *Intellectual Capital, Kinerja, Perbankan, Industri*