

ABSTRACT

The Effect of Intellectual Capital Disclosure and Corporate Social Responsibility on Corporate Value With Financial Performance as a Intervening Variables

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This study aims to determine the effect of Intellectual Capital Disclosure (ICD) and Corporate Social Responsibility (CSR) on firm value with financial performance as a mediating variable. This study uses secondary data, namely annual financial reports and sustainability reports obtained on the Indonesia Stock Exchange website and the websites of each company. The population in this study is all companies except for the financial sector which are listed on the Indonesia Stock Exchange during the 2017-2019 period. By using purposive sampling method, the total sample is 54 research data from 18 companies (after the outlier test). Based on the partial t test, the results show that ICD and CSR have an effect on financial performance. Meanwhile, ICD has no effect on firm value, while CSR can affect firm value. In addition, based on the mediation test with the path analysis test and the Sobel test, it shows that financial performance can mediate the relationship between the influence of ICD and CSR on firm value, respectively.

Keywords: *Intellectual Capital Disclosure, Corporate Social Responsibility, Financial Performance, Firm Value*

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