

ABSTRACT

The Effect of Intellectual Capital and Creative Accounting on Firm Value with Good Corporate Governance (GCG) as moderation (Empirical Study on the Infrastructure Sector Listed on the Indonesia Stock Exchange 2018-2022)

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This study aims to empirically prove the effect of Intellectual Capital and Creative Accounting on firm value with Good Corporate Governance (GCG) as moderation. The research method used is quantitative method with the research population using infrastructure sector companies listed on the Indonesia Stock Exchange in 2018 - 2022. The research sample amounted to 40 companies, with a total processed data of 200 samples obtained based on purposive sampling method. The data analysis technique uses multiple linear regression analysis with data processing through Eviews12 software. The results of this study reveal that intellectual capital affects firm value, creative accounting affects firm value, intellectual capital and creative accounting together affect firm value, Good Corporate Governance (GCG) cannot moderate the effect of intellectual capital on firm value, and Good Corporate Governance (GCG) can moderate the effect of creative accounting on firm value.

Kata Kunci: *Intellectual Capital, Creative Accounting, Firm Value, Good Corporate Governance (GCG)*

Pustaka : 48

Tahun Publikasi : 1976 - 2022