

## **ABSTRACT**

### ***The Effect of Intellectual Capital on Sustainable Business Performance with Innovation as a Mediation Variable (Empirical Study of Manufacturing Companies in the Food and Beverage Sub Sector Listed on the Indonesia Stock Exchange in 2018-2022)***

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*The purpose of this research is to obtain empirical evidence regarding the influence of intellectual capital on sustainable business performance in the context of manufacturing companies in Indonesia, both directly and indirectly through innovation as a mediating variable. This study is quantitative research, and the research method used is panel data regression. The population of this study is manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) during the years 2018-2022. The sample size for this research is 40 data points obtained using purposive sampling technique and analyzed using Eviews12.*

*The variable of sustainable business performance is measured using the Sustainable Balance Scorecard (SUSBAL), while intellectual capital is measured by the Modified Value-Added Intellectual Coefficient (MVAIC), and the innovation variable is measured by the Company Innovation Index (CII). The results of the data analysis indicate that there is a significant positive influence between intellectual capital (IC) and innovation (INV) on sustainable business performance (SBP). The result also indicates that intellectual capital has a significant positive influence on innovation. In addition, this study examines the indirect influence of intellectual capital on sustainable business performance through innovation as a mediating variable. The research results show that intellectual capital has a positive and significant influence on sustainable business performance through innovation as a partial mediator.*

**Keywords:** *Intellectual Capital, Sustainable Business Performance, Innovation.*

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