

ABSTRACT

THE INFLUENCE OF INTELLECTUAL CAPITAL, COMPANY PERFORMANCE AND INSTITUTIONAL OWNERSHIP ON COMPANY VALUE WITH ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) MODERATION

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This research aims to analyze the influence of intellectual capital, financial performance and institutional ownership on company value with Environmental, Social and Governance (ESG) as a moderating variable.

In this research, data was collected from 140 annual reports of companies listed on the Indonesia Stock Exchange and having mayoral ESG scores for the 2020-2023 period. Regression analysis and moderation analysis are used to test the research hypothesis. It is hoped that the results of this research will provide deeper insight into how intellectual capital, financial performance and institutional ownership mutually contribute to company value.

The findings of this research can be an important contribution in the context of managing intellectual capital, improving financial performance, institutional ownership, corporate value, and ESG practices, as well as providing strategic insights for companies in increasing their value through better management and implementing sustainable principles.

Keywords : *Intellectual Capital, Company Performance, Institutional Ownership, Company Value, Environmental, Social and Governance (ESG)*