

ABSTRACT

Firm Value is an assessment of a company's performance based on the stock price, supply, and demand of the capital market. There is an investor's suspicion of the company's success rate and there is a relationship with the share price owned by the company. Increasing company value can increase stock prices.

The purpose of this study is to determine the effect of intellectual capital, information transparency, and company size on firm value in banking companies for the period 2018-2022. The independent variables in this study are intellectual capital, information transparency. While the dependent variable in this study is company size.

This study uses quantitative methods with secondary data taken from financial reports and annual reports of companies listed on the Indonesia Stock Exchange during the 2018-2022 period. The technique used was purposive sampling and obtained 40 banking companies during the 2018-2022 period, so that the sample obtained was 200 samples of observation data. The independent variables in this study are intellectual capital, information transparency, and firm size, while the dependent variable is firm value as measured by PBV. Data analysis was carried out using panel data regression processed using Eviews 12 software.

Based on the tests that have been carried out, the results show that intellectual capital, information transparency, and company size simultaneously affect firm value. Partially, intellectual capital has an effect on firm value. Information transparency has no effect on firm value. Company size has no effect on firm value. Based on the calculation of the F test, it shows that intellectual capital, information transparency and company size simultaneously have a significant effect on the value of banking companies in 2018-2022 by 26.94%

This research is expected to be a source of information for investors and in decision making. This study also examines the impact of IC, information transparency, and company size on firm value. Suggestions for further research are expected to add other independent variables that can affect firm value.

Keywords: intellectual capital, information transparency, company size, company value