

PENGARUH *INTELLECTUAL CAPITAL*, *GOOD CORPORATE GOVERNANCE* DAN *ENVIRONMENTAL PERFORMANCE* TERHADAP *FIRM VALUE* PADA SUB SEKTOR SEMEN PERIODE 2019-2023

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui gambaran dan pengaruh dari *Intellectual Capital*, *Good Corporate Governance*, dan *Environmental Performance* terhadap *Firm Value*. Objek penelitian ini adalah perusahaan manufaktur sub sektor semen di Bursa Efek Indonesia periode 2019-2023. Metode yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif dan verifikatif. Populasi dalam penelitian ini adalah 30 laporan keuangan dan *annual report* yang berasal dari 6 perusahaan sub sektor semen di Bursa Efek Indonesia pada periode 2019 – 2023, dengan teknik pengambilan sampel *purposive sampling*, sehingga sampel dalam penelitian ini berjumlah 25 laporan keuangan yang berasal dari 5 perusahaan selama periode 2019-2023. Hasil penelitian ini menunjukkan bahwa secara parsial *Intellectual Capital* berpengaruh terhadap *Firm Value* dengan besaran pengaruhnya sebesar 49,3%, *Good Corporate Governance* tidak terdapat pengaruh terhadap *Firm Value* dengan besaran pengaruhnya sebesar 2,0%, dan *Environmental Performance* berpengaruh terhadap *Firm Value* dengan besaran pengaruhnya sebesar 13,8%. Secara simultan didapatkan hasil bahwa *Intellectual Capital*, *Good Corporate Governance*, dan *Environmental Performance* berpengaruh terhadap *Firm Value* Pada Perusahaan Sub Sektor semen di Bursa Efek Indonesia Periode 2019-2023 dengan besaran pengaruhnya sebesar 65%.

Kata Kunci: *Intellectual Capital*, *Good Corporate Governance*, *Environmental Performance*, *Firm Value*.

***THE EFFECTT OF INTELLECTUAL CAPITAL, GOOD CORPORATE
GOVERNANCE AND ENVIRONMENTAL PERFORMANCE ON FIRM
VALUE IN THE CEMENT SUB SECTOR IN THE 2019-2023***

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ABSTRACT

This study aims to determine the picture and influence of Intellectual Capital, Good Corporate Governance, and Environmental Performance on Firm Value. Research Object is a cement sector manufacturing company in the Indonesia Stock Exchange for the 2019-2023 period. The method used is a quantitative method with a descriptive approach and a verifikatif. The population in this study were 30 financial statements and annual report dates from 6 cement-sector companies on the Indonesian Stock Exchange for the period 2019 – 2023, with a sampling technique of purposive sampling, so that the sample in this study amounted to 25 financial statements originating from 5 companies during the period of 2019-2023. The results of this study show that partially Intellectual Capital influences Firm Value with a total impact of 49.3%, Good Corporate Governance is no influence on Firm Value Value with the amount of its influence of 2.0%, and the Environmental Performance impact on Firm Value 13,8% Simultaneously, the results are obtained that Intellectual Capital, Good Corporate Governance, and the Environmental Performance have an effect on Firm Value At the Sub-Sector Company on the Indonesia Stock Exchange During the 2019-2023 period with a total impact of 65%.

Keywords: Intellectual Capital, Good Corporate Governance, Environmental Performance, Firm Value.