

**Pengaruh Modal Intelektual dan *Good Corporate Governance* Terhadap Nilai Perusahaan dengan Kinerja keuangan sebagai Variabel Mediasi (Studi Pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2018-2022).**

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**ABSTRAK**

*This research aims to empirically prove the factors that influence company value. The variables used in this research are intellectual capital, managerial ownership, independent commissioners, financial performance and company value. The population in this research is banking companies listed on the Indonesia Stock Exchange in 2018-2022. The sampling technique in this research uses purposive sampling with a unit of analysis of 26 companies. This research data analysis uses multiple linear analysis. The research results show that managerial ownership and independent commissioners have a positive effect on company value. However, the intellectual capital and financial performance variables have no effect on company value. Financial performance variables can mediate the influence between ownership on company value, while financial performance variables cannot mediate the influence between intellectual capital and independent commissioners on company value.*

**Keywords:** *Intellectual Capital, Managerial Ownership, Independent Commissioner, Financial Performance and Company Value.*