

ABSTRACT

Firm value is a condition that reflects public trust accumulated through various stages since its establishment. The main purpose of establishing a company is to increase the value of company itself. Investors will assess the value of the company based on the share price, which is reflected in the dynamics of demand and supply in the capital market. The higher the share price, the higher the value of the company because it reflects greater prosperity for shareholders.

This study aims to determine the effect of intellectual capital and managerial ownership on company value with company size as control variables in property and real estate sub sector companies listed on the Indonesia Stock Exchange for the 2018-2022 both simultaneously and partially. This research uses quantitative methods.

Data analysis in this research uses descriptive statistics and panel data regression. The data processed is secondary data obtained through the official website of the Indonesia Stock Exchange (IDX).

This study involved 18 companies as samples, with a total of 90 observation data. Based on the results of statistical analysis, company value, intellectual capital, and company size have data that does not vary (homogeneous), while managerial ownership has data that varies (heterogeneous).

The results of this study indicate that intellectual capital and managerial ownership simultaneously affect firm value. Partially, intellectual capital has no effect on firm value and managerial ownership has a significant positive effect on firm value.

Keywords: *Intellectual Capital, Managerial Ownership, Firm Value, Company Size*