

## ***ABSTRACT***

*Firm value is a representation of a company's performance from a market perspective and reflects its assets, corporate well-being, and shareholders. If the firm value is good, it can be said that the company is performing well. This research aims to examine the independent commissioner as a moderator of the influence of intellectual capital disclosure and return on assets on firm value in the banking sector in Indonesia. The research method used is quantitative descriptive research.*

*This study uses data from conventional banking companies listed on the Indonesia Stock Exchange from 2018 to 2022, sourced from the annual reports of these banking companies. The analysis technique employed in this research is Moderating Regression Analysis (MRA), processed using SPSS.*

*The results of this research indicate that intellectual capital disclosure has an impact on firm value, while return on assets has a positive influence on firm value. The independent commissioner as a moderating variable can moderate the relationship between return on assets and firm value and can also moderate the relationship between intellectual capital disclosure and firm value.*

**Keywords:** *Intellectual Capital Disclosure, Return on Asset, Firm Value, Independent Commissioners, Bank*