

ABSTRACT

Companies can increase firm value by optimally managing Intellectual Capital. Intellectual Capital management is very important for the company because it will affect the sustainability of the company's business in carrying out performance, strategy and decision making that will have an impact on company value. Board Diversity or the diversity of directors is expected to have a positive impact because it will provide various ways of making decisions for the sake of the company's sustainability. Increased company value can be achieved if there is cooperation between company management and other parties which include shareholders and stockholders in making financial decisions with the aim of maximizing their working capital. Managerial ownership is the ownership of shares by the management. In addition to being the manager of the company, management also plays a role in making decisions to run the company

The purpose of this research is to find empirical simultaneous evidence about the influence of the intellectual capital, board diversity and managerial ownership to firm value. The partial influence of intellectual capital board diversity and managerial ownership to firm value.

The population in this study were all companies that conducted Initial Public Offerings on the Indonesia Stock Exchange in 2018-2021, as many as 216 companies. The sample in this study was determined by purposive sampling technique in order to obtain as many as 53 companies. There are 13 outlier data, so the observation data in this study were 40 for 4 years. The analytical technique used in this study is multiple linear regression analysis using the Eviews 12.0 application

The results of this study show that simultaneously, Intellectual Capital, Board Diversity and Managerial Ownership have a significant effect on Firm Value. Partially, Board Diversity has a significant effect on firm value. Meanwhile, Intellectual Capital and Managerial Ownership have no effect on Firm Value.

Simultaneously, Intellectual Capital, Board Diversity and Managerial Ownership have 20,66 % significant effect on Firm Value. The other 79,44% effected by other variable which not mentioned in this study. Partially, Board Gender Diversity has a positif significant effect on firm value. And Board Gender Diversity has a negative significant effect on firm value. Meanwhile, Intellectual Capital and Managerial Ownership have no effect on Firm Value.

Keywords: *Board Diversity, Firm Value, Intellectual Capital, Managerial Ownership, Tobins'Q*