

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Enviromental, Social, Governance* (ESG), *Intellectual capital* terhadap nilai perusahaan dengan Profitabilitas sebagai variabel intervening pada perusahaan perbankan yang terdaftar di bursa efek indonesia priode 2019-2023. Penelitian ini menggunakan aplikasi SPSS versi 23. Jumlah sampel yang digunakan sebanyak 47 perusahaan. Hasil penelitian ini menunjukkan bahwa secara *Enviromental, Social, Governance* (ESG) dan *Intellectual capital* berpengaruh signifikan terhadap Profitabilitas, *Enviromental, Social, Governance* (ESG) tidak berpengaruh signifikan terhadap nilai perusahaan, *Intellectual capital* dan Profitabilitas berpengaruh signifikan terhadap nilai perusahaan, Profitabilitas mampu memediasi hubungan antara *Enviromental, Social, Governance* (ESG) terhadap Nilai perusahaan, Profitabilitas tidak mampu memediasi hubungan antara *intellectual capital* terhadap nilai perusahaan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) priode 2019-2023.

Kata kunci : *Enviromental, Social, Governance* (ESG), *Intellectual capital*, Profitabilitas, Nilai perusahaan

ABSTRACT

This research aims to determine the influence of Environmental, Social, Governance (ESG), Intellectual capital on company value with Profitability as an intervening variable in banking companies listed on the Indonesian Stock Exchange for the 2019-2023 period. This research used the SPSS version 23 application. The number of samples used was 47 companies. The results of this research show that Environmental, Social, Governance (ESG) and Intellectual capital have a significant effect on Profitability, Environmental, Social, Governance (ESG) do not have a significant effect on company value, Intellectual capital and Profitability have a significant effect on company value, Profitability is able to mediate the relationship between Environmental, Social, Governance (ESG) and company value, Profitability is not able to mediate the relationship between intellectual capital and company value in banking companies listed on the Stock Exchange Indonesian Securities (BEI) 2019-2023 period.

Keywords: *Environmental, Social, Governance (ESG), Intellectual capital Profitability, Company value*