

## **ABSTRACT**

*This study aims to determine the effect of Intellectual Capital dan Non Performing Loan on the performance of firm in the banking sector in Indonesia. The theory employed in this research is the Resource Based View (RBV) theory and Signalling Theory. Secondary data is utilized for the study, with the population being banking sector companies listed on the Indonesia Stock Exchange during the period 2018-2022. The sampling technique employed is purposive sampling, with a total of 47 samples. Hypothesis testing is conducted using multiple linear regression. The data analysis method in this research is the multiple linear regression method. The results of this study indicate a significant influence of intellectual capital and non performing loan on firm value*

*Keywords :Intellectual Capital, Non Performing Loan, Firm Value, Banking, Indonesia Stock Exchange.*