

## **ABSTRAK**

Penelitian ini menguji pengaruh Hidden Value of Intangible Assets (INTAV), Investment Opportunity Set (IOS), dan Environmental Performance (EV) terhadap Economic Performance (EP) pada Perusahaan manufaktur yang tercatat di Bursa Efek Indonesia dari tahun 2016 hingga 2020. Penelitian ini menggunakan data sekunder yang bergantung pada informasi tambahan laporan tahunan perusahaan di situs resmi PT. Bursa Efek Indonesia yaitu [www.idx.co.id](http://www.idx.co.id). Total sampel yang digunakan adalah 28 perusahaan untuk penelitian ini. Perangkat lunak yang digunakan adalah E-Views 10.0.

Hasil dari Penelitian ini menunjukkan bahwa Investment Opportunity Set, dan Environmental Performance memiliki pengaruh positif signifikan terhadap Economic Performance. Sementara itu, Hidden Value of Intangible Assets tidak memiliki pengaruh terhadap Economic Performance.

### **Kata Kunci :**

Hidden Value of Intangible Assets (INTAV), Investment Opportunity Set (IOS), Environmental Performance (EV), Economic Performance (EP).

## **ABSTRACT**

*This research examines the effect of Hidden Value of Intangible Assets, Investment Opportunity Set, and Environmental Performance on Economic Performance in manufacturing companies listed on the Indonesia Stock Exchange from 2016 to 2020. This study relies on secondary data obtained from annual reports obtained from the official website. PT Indonesia Stock Exchange, namely [www.idx.co.id](http://www.idx.co.id). The total sampling used for this study is 28 companies. The software used is E-Views 10.0.*

*The findings of this research indicate that the Investment Opportunity Set and Environmental Performance have a positive effect on Economic Performance; while, Hidden Value of Intangible Assets has no effect on Economic Performance.*

**Keywords :**

*Hidden Value of Intangible Assets (INTAV), Investment Opportunity Set (IOS), Environmental Performance (EV), Economic Performance (EP).*