

## **ABSTRACT**

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### **FACTORS INFLUENCING INTELLECTUAL CAPITAL DISCLOSURE AT LISTED INTELLECTUAL CAPITAL INTENSIVE COMPANIES IN INDONESIAN STOCK EXCHANGE**

(59 + xv pages: 1 picture; 11 tables; 5 attachments)

Voluntary disclosure such as Intellectual Capital disclosure is getting more important, these days. Due to the absence of standard in Intellectual Capital disclosure, the only way to determine the companies' tendency to disclose their Intellectual Capital is by looking their characteristics. Data collection is by gathering data in the form of annual report and related journals and books. Data were collected from 61 companies listed in banking, telecommunication, electronics, computer and multimedia, automotive, and pharmacy sector in Stock Exchange Indonesia. The period of data collected was from 2009 to 2011. The method used in this research is multiple regressions where several assumption tests were conducted prior to find the result of the model. The result of the research proved that firms' characteristics such as firm age, firm size, leverage and profitability are significance towards Intellectual Capital Disclosure. On the other hand, ownership, growth and type of auditor show no significance towards Intellectual Capital Disclosure.

References: total (1991-2012)