

ABSTRACT

The objective of this study aims to analyze Factors Influencing Of Intellectual Capital Disclosure including the influence of firm size, firm age, profitability, leverage, and institutional ownership, on intellectual capital disclosure in manufacturing companies in Indonesia Stock Exchange (IDX) 2013 until 2015 period.

The samples used in this research was purposive sampling method. The population in this study were all manufacturing companies that have been listed in the Indonesia Stock Exchange 2013-2015 period. From a population of 143 manufacturing companies acquired 29 manufacturing company in the sample with a 3-year observation period (2013-2015). Data were analyzed using multiple linear regression analysis.

Based on the results of data analysis result that firm size has positive effect on ICD, so the first hypothesis is accepted. Firm age have positive effect on IC, so that the second hypothesis is accepted. Profitability has positive effect on ICD, so that the third hypothesis is accepted. Leverage have negative effect on IC, so the fourth hypothesis is rejected. Institutional ownership have negative effect on IC, so the fifth hypothesis is rejected. The suitability of the model test results show that simultaneous firm size, firm age, profitability, leverage, and institutional ownership are effect on the intellectual capital disclosure.

Keywords: ICD, firm size, firm age, profitability, leverage, institutional ownership