

ABSTRACT

This research has a purpose for having empirical evidence influenced by board of Commissioners, leverage, firm size, and firm age toward intellectual capital disclosure at banking business which already registered at BEI in 2013 up to 2015. The research used a regression analysis test for developing the hypothesis framework. The result of this research has an appointment of firm size that has a positive influence toward intellectual capital. While the board of commissioners, leverage, and firm age have a positive influence, but not significant toward the intellectual capital disclosure.

Based on this research the investors or potential investor should be consider to firm size when they will invest, if there is a biggest firm size, then also have a lot item as intellectual capital disclosure which will has very useful for decision making.

Keywords : *intellectual capital disclosure, board of commissioners, leverage, firm size, and firm age.*

ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris pengaruh ukuran dewan komisaris, *leverage*, *firm size*, dan *firm age* terhadap pengungkapan *intellectual capital* pada perusahaan perbankan yang tercatat di BEI pada tahun 2013 hingga 2015. Pengujian dilakukan dengan analisis regresi berganda. Hasil penelitian menunjukkan *firm size* berpengaruh positif terhadap *intellectual capital*. Sedangkan ukuran dewan komisaris, *leverage*, dan *firm age* berpengaruh positif namun tidak signifikan terhadap pengungkapan *intellectual capital*.

Berdasarkan penelitian ini para investor atau calon investor hendaknya mempertimbangkan *firm size* saat akan melakukan investasi semakin besar *firm size* maka semakin banyak item pengungkapan *intellectual capital* yang akan sangat bermanfaat untuk pengambilan keputusan.

Kata kunci: *pengungkapan intellectual capital, ukuran dewan komisaris, leverage, firm size dan firm age.*