

ABSTRAK

Tujuan penelitian ini adalah menguji pengaruh profitabilitas, umur perusahaan, ukuran perusahaan, dan tipe auditor terhadap *intellectual capital disclosure* pada perusahaan yang tergabung dalam LQ45 di Bursa Efek Indonesia (BEI). Sampel penelitian ini berjumlah 95 perusahaan yang dipilih dengan menggunakan metode *purposive sampling*. Hasil penelitian menunjukkan bahwa tingkat rata-rata *intellectual capital disclosure* sebesar 64,04%. Analisis regresi digunakan untuk menguji hipotesis. Analisis statistik menunjukkan bahwa ukuran perusahaan berpengaruh terhadap *intellectual capital disclosure*. Sedangkan profitabilitas, umur perusahaan dan tipe auditor tidak berpengaruh terhadap *intellectual capital disclosure*.

Kata kunci: *intellectual capital disclosure*, profitabilitas, umur perusahaan, ukuran perusahaan, tipe auditor.

ABSTRACT

The purpose of this research is to obtain empirical evidence about the influence of profitability, firm's age, firm's size and type of auditor on intellectual capital disclosure in LQ45 companies. The sample used in this study was the secondary data from Indonesian Stock Exchange. Sample was selected using purposive sampling method. The sample used was 95 companies. The result shows that the average of intellectual capital disclosure is 64.04%. Regression analysis is used to test the hypothesis. Statistical analysis result firm's size had positive significant influence on intellectual capital disclosure. Profitability, firm's age and type of auditor aren't significant in explaining intellectual capital disclosure.

Keyword: intellectual capital disclosure, profitability, firm's age, firm's size, type of auditor

