

ABSTRACT

Increasingly competitive business competition between companies to make the company must have the right strategy to survive in the era of globalization in accordance with the assumption going concern. One of the strategies in achieving company goals is by disclosure of intellectual capital and how to manage it. Intellectual capital disclosure is also deemed necessary by company management to meet the needs of information users, so that information asymmetry between the two can be minimized.

This study aims to examine the effect of leverage, profitability and firm size on intellectual capital disclosure at Commercial Banks listed on Indonesia Stock Exchange (IDX) period 2013-2016. The data used in this research is obtained from annual report data.

Intellectual capital disclosure is measured using the Bukh et al, disclosure index, the leverage variable is measured using the debt asset ratio, the profitability variable is measured by using return on asset and the firm size variable is measured by using the logical formula over total assets.

The population in this study are commercial banks listed on BEI. Sample selection technique used is purposive sampling and obtained 35 Commercial Bank with research period in year 2013-2016. Data analysis method in this research is panel data regression analysis using software Eviews version 9.

The results showed that simultaneously leverage, profitability and firm size significantly influence the disclosure of intellectual capital. While partially, firm size has a significant positive effect on intellectual capital disclosure. While leverage and profitability have no effect on intellectual capital disclosure.

Keywords: *Leverage, Profitability, Company Size, Intellectual Capital Disclosure*