

## **ABSTRACT**

*Intellectual capital disclosure is the delivery of information owned by a company related to intellectual capital to comply with the information needs of stakeholders. Disclosure is carried out as a form of information transparency and reducing information asymmetry. This study aims to investigate the influence of type industry, CEO duality, ownership concentration, and profitability on intellectual capital disclosure.*

*The implementation of intellectual capital has been implemented since the issuance of PSAK 19 which regulates intangible assets. However, in this regulation PSAK does not explain the disclosure provisions for the measurement and recognition of intangible assets, so it can be concluded that PSAK advises companies to disclose their intangible assets and disclosure of intellectual capital is voluntary*

*The method in this study uses quantitative. The data examine and analyzed using descriptive statistics and panel data regression using Eviews12. The population of this study is companies in Kompas100 index listed on Indonesia Stock Exchange in 2017-2020. The sample in this study were 204 samples using purposive sampling. However, there are 17 outliers, so the research data used is 187.*

*The findings of this study showed that type of industry, CEO duality, ownership concentration, and profitability simultaneously affected the intellectual capital disclosure. Partially, the type of industry has a significant positive effect, while CEO duality and profitability significantly adversely impact intellectual capital disclosure. Meanwhile, ownership concentration does not affect intellectual capital disclosure.*

*This study can be a reference for the company's information on intellectual capital disclosure level reports. For further research to add more independent variables that affect intellectual capital disclosure.*

**Keywords:** *CEO Duality, Intellectual Capital Disclosure, Ownership Concentration, Profitability, Type of Industry.*