

ABSTRAK

Intellectual Capital Disclosure (ICD) is a way for companies to provide additional information for the company and to reduce asymmetry in information for management and stakeholders. This research aims to see the influence of ICD on company size, profitability, leverage, institutional ownership, and company age in the food and beverage subsector listed on the Indonesia Stock Exchange in 2018-2022. The sample obtained was 44 companies with 220 observation data using the purposive sampling method and techniques with panel data regression analysis, and for testing the data used was Eviews 12 SV.

The research results state that company size, profitability, leverage, institutional ownership, and company age simultaneously influence ICD. Profitability partially has a positive effect on ICD, while firm size, leverage, institutional ownership and company age partially have no effect on ICD.

Keywords: Institutional Ownership, Leverage, ICD, Profitability, Firm Size, Company Age