

ABSTRAK

Penelitian ini bertujuan untuk mengetahui determinan luas *intellectual capital disclosure* pada *annual report* perusahaan perbankan di Indonesia. Variabel dependen dalam penelitian ini adalah luas *intellectual capital disclosure*, sedangkan variabel independen yang diuji adalah ukuran perusahaan, profitabilitas, proporsi komisaris independen, *leverage* dan spesialisasi industri auditor.

Penelitian ini dilakukan pada *annual report* perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2015-2018. Dengan metode pengambilan sampel secara *purposive sampling* diperoleh sampel sebanyak 40 emiten. Metode analisis data yang digunakan adalah analisis regresi linier berganda dengan menggunakan SPSS versi 20. Hasil penelitian ini menunjukkan bahwa ukuran perusahaan bukan merupakan determinan *intellectual capital disclosure*. Sedangkan profitabilitas, proporsi komisaris independen, *leverage*, dan spesialisasi industri auditor merupakan determinan *intellectual capital disclosure*.

Kata kunci: ukuran perusahaan, profitabilitas, proporsi komisaris independen, *leverage*, spesialisasi industri auditor, *intellectual capital disclosure*

ABSTRACT

This study aims to examine determinant of the extent of intellectual capital disclosure in annual reports of Banking companies listed in Indonesia Stock Exchange period 2015-2018. Dependent variable in this study is intellectual capital disclosure, while the independent variables are firm size, profitability, proportion of independent commissioner, leverage, and auditor industry specialization.

This study was conducted on annual report of Banking companies in Indonesia Stock Exchange period 2015-2018. By performing purposive sampling, it was collected 40 companies as the sample of this study. Data analysis method that is used by this study is multiple linier regression with the help of SPSS v20. The results showed that firm size was not determinant of the extent of intellectual capital disclosure. While profitability, proportion of independent commissioner, leverage, and auditor industry specialization were determinants of the extent of intellectual capital disclosure.

Keyword: intellectual capital disclosure, firm size, profitability, proportion of independent commissioner, leverage, and auditor industry specialization