

**PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP
INTELLECTUAL CAPITAL DISCLOSURE (ICD) PADA
PERUSAHAAN NON KEUANGAN YANG TERDAFTAR
DI BURSA EFEK INDONESIA**

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ABSTRACT

The purpose of this paper is to examine the level of intellectual capital disclosure in annual report prepared by listed firms on IDX. This research examines influence between intellectual capital disclosure as a dependent variable and firm's characteristic (industry type, leverage, ownership concentration, external auditor type, listing age, independent commissioner, audit committee size and firm's size) as independent variables. This research used 105 annual reports 2010 of Indonesian listed firms. Sample was selected using purposive sampling method. The result shows that the average level of intellectual capital disclosure is only 35,86%. Multiple regression analysis is used to test the hypothesis. Statistical analysis demonstrates that audit committee size and firm's size are significance to the level of intellectual capital disclosure.

Keywords: *intellectual capital disclosure, firm's characteristics*

PENDAHULUAN

Informasi tentang *intellectual capital* pada dasarnya penting untuk *stakeholder* dalam pengambilan keputusan. Namun demikian informasi tersebut belum sepenuhnya dapat dimanfaatkan oleh *stakeholder* dalam pengambilan keputusan dikarenakan model akuntansi saat ini belum dapat menjelaskan perubahan dari *intangibile investments* sehingga berdampak pada hilangnya relevansi nilai informasi pada perusahaan (Lev dan Zarowin, 1999). Canibano et al.