

ABSTRACT

This study aims to examine the effect of company characteristics on Intellectual Capital Disclosure (ICD) through the company's website. The dependent variable in this study is Intellectual Capital Disclosure (ICD) through the company's website. While the independent variables used in this study are company characteristics that consist of company size, company profitability, company leverage, high-tech industry involvement, board size, and board independence. This study combines several company characteristics and focuses on the website as a form of exploration of the development of previous studies.

The population used in this study are non-financial companies listed on the LQ45 Index as a result of the major evaluation in January 2023. This study used 37 companies as samples as a result of the purposive sampling that had been carried out.

This study uses multiple linear regression analysis to test the hypothesis. Based on the results of testing the hypothesis, company profitability, board size, and board independence significantly have a positive effect on Intellectual Capital Disclosure (ICD) through the website. Meanwhile, company leverage has a significant negative effect on Intellectual Capital Disclosure (ICD) through the website.

Keywords: Intellectual Capital Disclosure, website, company characteristics.