

## **ABSTRACT**

*The purpose of this paper is to investigate the association between financial statement informativeness, firm size, financial performance, risk, growth, leverage and intellectual capital disclosure by Indonesian companies listed on Bursa Efek Indonesia (BEI).*

*This study applies the market efficiency, agency and, signalling theory in formulating six hypotheses that guide the results analysis. By employing a multi regression model for a sample of 256 Indonesian companies listed on Bursa Efek Indonesia (BEI), this study examines the relationship of financial statement informativeness, firm size, financial performance, risk, growth, leverage with intellectual capital disclosure using data for 2015.*

*The result shows a significant positive relationship between firm size, financial performance, and growth with intellectual capital disclosure. While, financial statement informativeness, risk, and leverage not significantly related with intellectual capital disclosure. This study contributes recent evidence concerning the factors influencing intellectual capital disclosure.*

*Keywords : financial statement informativeness, firm size, financial performance, risk, growth, leverage, intellectual capital disclosure*