

ABSTRACT

This research aims to examine the effect of firm size, profitability, leverage towards intellectual capital disclosure of non-financial sector firm, except sub sector property and real estate, sub sector bank and sub sector insurance that listed on the stock exchange in Indonesia 2014-2015. Firm size, profitability and leverage are independent variables. The intellectual capital disclosure are dependent variable.

The population in this research is non-financial firm, except sub sector property and real eastet, sub sector bank and sub sector insurance, which have been listed on the stock exchange in Indonesia in 2014-2015. Based on purposive sampling method, resulting in total companies selected are 126 firms from 305 firms. The analytical tools that used in this research is multiple regression analysis.

The results show that firm size and profitability has a significant and positive effect on intellectual capital disclosure, while leverage has significant and positive effect on intellectual capital disclosure.

Keywords: Intellectual Capital Disclosure, Firm Size, Profitability, Leverage