

ABSTRACT

This research aims to analyze and get empirical evidence, the influence of the relationship the company size, the degree of leverage, and the type of industry to the level of disclosure of intellectual capital and intellectual capital disclosure levels influence the value of the company. The dependent variable is the value of the company as measured by Tobin's Q. In addition, the level of disclosure of intellectual capital is also dependent variables and independent variables using a measurement of intellectual capital disclosure index. Simple content analysis technique is a technique used to quantify intellectual capital disclosure index.

The population in this study is that companies that were listed in the Indonesia stock exchange (BEI) in 2013. The sample used in this study is measured by proportionate stratified random sampling and calculation of Slovin. The total number of samples in the study was 100. Analytical techniques used is multiple regression analysis and simple regression analysis.

Results of analysis showed that the size of the company and the kind of influential industry significantly to positive levels of disclosure of intellectual capital. However, significant levels of leverage has no effect on the level of disclosure of intellectual capital. In addition, the level of intellectual capital disclosure positive effect significantly to the value of the company.

Keywords: *intellectual capital disclosure, company values, agency theory, signal theory*