

ABSTRACT

Managers can choose the best method of accounting for their company. The purpose of this study was to analyze and examine empirically the effect of firm size, concentration of ownership, leverage, industry type, company age, and the commissioners are independent of voluntary disclosure of intangible assets at the company's annual report in Indonesia. Measurement of voluntary disclosure of intangible assets using the Value Chain Scoreboard™ as a framework for the disclosure of intangible assets developed by Kang and Gray. There are 28 items to detect the quality of disclosure of intangible assets.

The population in this study is the whole LQ45 companies listed in Indonesia Stock Exchange from 2012 to 2014 year. The sampling method in this research is purposive sampling. Criteria LQ45 company is a company with which publishes an annual report of the year 2012-2014. The total number of samples in this study is 81 companies. The data used is secondary data, such as corporate annual reports. Data analysis using descriptive statistics, the classic assumption test and multiple linear regression analysis.

The results of this study indicate that company size, concentration of ownership, leverage, and independent commissioner significantly affect the level of voluntary disclosure of intangible assets. Meanwhile, industry type and age of the firm does not significantly affect the voluntary disclosure of intangible assets.

Keywords: voluntary disclosure of intangible assets, company size, concentration of ownership, leverage, industry type, company age, the independent commissioner..