## **ABSTRACT**

The purpose of this study is to provide empirical evidence about the effect of intellectual capital disclosure and corporate social responsibility diclosure to corporate performance.

Data used in this research was secondary data, taken from financial report 2008-2009 of high profile companies from IDX and ICMD. The sample of this study were 124 companies. The sample drawn by purposive sampling and fullfill sample selection criterion. The analysis tool to test the hypothesis is multiple regression analysis by using SPSS 19.0.

Results of this research indicate that intellectual capital disclosure and corporate social disclosure had no significant effect to corporate performance. This research indicates that profitabilty and size had a positive significant effect to corporate performance while leverage had a negative significant effect to corporate performance.

Keywords: Intellectual Capital Disclosure, CSR Disclosure, Corporate Performance, Profitability, Leverage, and Size.