

## **ABSTRACT**

*This research aims to analyze the level of compliance in the intellectual capital reporting and disclosure after the convergence of IFRS at the chemical, automotive, cables, electronics, and pharmaceuticals listed on the Stock Exchange in 2011 until 2012. The independent variables that was used in this research are convergence of IFRS, firm age, and firm size. Leverage and profitability are control variables. The intellectual capital disclosure is the dependent variable.*

*The population of this research are chemical, automotive, cables, electronics, and pharmaceuticals companies listed on the Stock Exchange in 2011 until 2012. Total research sample is 30 firms that selected with purposive sampling. Data analyzed with test of classical assumptions, test of hypothesis, and multiple linear regression analysis method.*

*The results of this research indicate that convergence of IFRS and firm age have no significant effect to the intellectual capital disclosure. Firm size have positively significant effect to the intellectual capital disclosure.*

*Keywords : Financial reporting, intellectual capital, disclosure level, international financial reporting standards*