

ABSTRACT

This study aims to analyze the effect of the board of commissioners' educational background, financial performance and company sustainability on intellectual capital disclosure. One of the issues related to intellectual capital is that intellectual capital is still very difficult to define and measure. Intellectual capital began to develop in Indonesia after the enactment of PSAK No. 19 regarding intangible assets.

This study used a descriptive research design with secondary data. The population in this study are high technology companies listed on the Indonesia Stock Exchange from 2012 to 2018. This study uses multiple linear regression.

The results showed that the educational background of the board of commissioners had a positive and significant effect on intellectual capital disclosure. Financial performance has a negative and insignificant effect on intellectual capital disclosure. Company sustainability has a negative and insignificant effect on intellectual capital disclosure.

Keywords: educational background, financial performance, company sustainability, intellectual capital disclosure