ABSTRACT

This study aims to analyze and provide empirical evidence of the influence of companies characteristics towards intellectual capital disclosure level. Company characteristics in this study used companies size, profitability, leverage, age of listing, ownership structure, independent commissioner. The dependent variable is intellectual capital disclosure level.

This study using secondary data from annual report of banking companies 2012-2013. Sample on this study is 56 companies. Selection of the study sample using purposive sampling method. Analysis tools used in this study is multiple linear regression analysis with a significance level of 5%.

The results of hypothesis testing showed variable companies size have positive and significant influence on intellectual capital disclosure level. Age of listing variable have negative and significant influence on intellectual capital disclosure level. This study also finds that profitability, leverage, ownership structure, and independent commissioner has not significanly influences on intellectual capital disclosure level.

Key words: companies size, profitability, leverage, age of listing, ownership structure, independent commissioner, and intellectual capital disclosure level.