

ABSTRACT

Intellectual capital is likely to become a new factor for companies to excel in competing in the market. Intellectual capital is defined as an intangible asset that exists in the organization, which is the specialty of the organization and can generate benefits in the future.

This study aims to determine the effect of company size as a proxy for SIZE, leverage as a proxy for debt to equity ratio (DER), and gender diversity using a GD proxy for disclosure of company intellectual capital as measured by IC index in infrastructure, utility and transportation sector companies. listed on the Indonesia Stock Exchange (IDX) in 2018-2020. The method used in this study is a quantitative method with secondary data obtained from the company's financial reports and annual reports obtained from the Indonesian Stock Exchange and company websites.

The population in this study are all companies in the infrastructure, utilities and transportation sectors listed on the Indonesia Stock Exchange in 2018-2020. The sampling technique was purposive sampling and a sample of 41 companies was obtained based on the specified criteria so that the observation data in this study totaled 123 samples. The data analysis method in this study was descriptive statistical analysis and panel data regression analysis using Eviews 12 SV software.

The results of this study indicate that firm size, leverage, and gender diversity simultaneously affect on intellectual capital disclosure. Partially, company size and gender diversity have a significant positive effect on intellectual capital disclosure. Meanwhile, leverage has no effect on intellectual capital disclosure.

Based on the research that has been done, there are deficiencies that may be made by the author, for this reason, the suggestions submitted by the author are given to researchers for further research as well as to the public and investors, as well as to companies.

Keywords: *Intellectual Capital Disclosure, Firm Size, Leverage, Gender Diversity*