

ABSTRACT

Intellectual capital disclosure is the practice of reporting information about intangible assets and knowledge-based resources owned by an organization. This disclosure includes three main aspects, namely human capital, structural capital and relational capital. Based on observations, intellectual capital disclosure by food and beverage sub-sector companies in Indonesia still receives less attention and has not shown a significant increase from 2018-2022. This study aims to examine the impact of company size, listing age, and leverage on intellectual capital disclosure.

The population of this study is the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022. The sampling technique used to collect samples from the entire population was purposive sampling and obtained 17 companies with a total of 85 observation data. This study uses a quantitative approach to managing data, and uses panel data regression analysis techniques, with the help of Eviews software version 12.

This study reveals that the variables of company size, listing age, and leverage simultaneously affect intellectual capital disclosure. Partially, company size has a positive effect on intellectual capital disclosure. Meanwhile, listing age and leverage have a negative effect on intellectual capital disclosure. For further research, it is recommended to consider additional variables such as foreign ownership, complexity of business, ownership concentration, and other variables or other factors that are proven to be influential in this study. The results of this study are expected to provide an overview of the company regarding the factors that influence intellectual capital disclosure. In addition, companies also need to pay attention to applicable and developing regulations related to wider information disclosure including intellectual capital disclosure.

Keywords : *Company Size, Intellectual Capital Disclosure, Leverage, Listing Age*