



ACCOUNTING DEPARTMENT

FACULTY OF ECONOMICS AND BUSINESS

ANDALAS UNIVERSITY

THESIS

**DETERMINANT OF INTELLECTUAL CAPITAL DISCLOSURE IN
INDONESIAN LISTED COMPANIES**

By:

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Thesis Advisor: Prof. Dr. Niki Lukviarman, SE, MBA, Ak, CA

*Submitted to fulfill the requirements in order to obtain Bachelor Degree of
Economics*

PADANG

2022

ACCOUNTING DEPARTMENT
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THESIS APPROVAL LETTER

Herewith stated that:

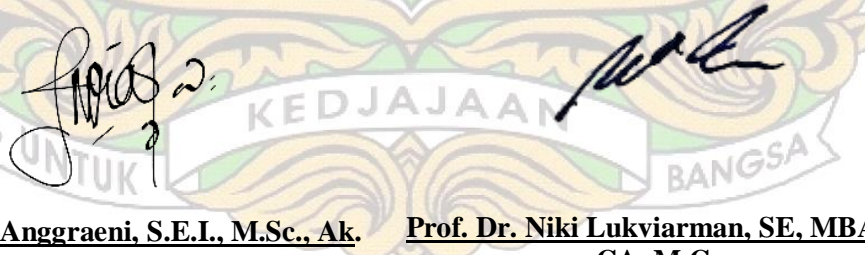
Name : Nahda Meiriza
Student ID : 1810533025
Degree : Bachelor Degree (S1)
Field of Study : International Accounting
Thesis Title : **Determinant of Intellectual Capital Disclosure in Indonesian Listed Companies**

Has already passed the thesis seminar on August 10th, 2022 based on procedures and regulations prevailed in the Faculty of Economics, Andalas University.

Padang, October 17, 2022

**Head of International Accounting
Program**

Thesis Advisor



The image shows two handwritten signatures in black ink. The signature on the left is for Dian Yuni Anggraeni, and the signature on the right is for Prof. Dr. Niki Lukviarman. They are positioned over the central part of the Universitas Andalas logo, which features a green tree and a yellow banner with the text 'KEDJAJAAN BANGSA' and 'UNTUK'.

Dian Yuni Anggraeni, S.E.I., M.Sc., Ak.

**Prof. Dr. Niki Lukviarman, SE, MBA, Ak,
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<p>Determinant of Intellectual Capital Disclosure in Indonesian Listed Companies</p> <p>Thesis by: Nahda Meiriza</p> <p>Thesis Advisor: Prof. Dr. Niki Lukviarman, SE, MBA, Ak, CA M Com</p> <p>ABSTRACT</p> <p><i>The purpose of this research is to examine and analyze the determinants (i.e. firm size, profitability, leverage, type of audit firm and industry type) of intellectual capital disclosure (ICD) in the annual reports of Indonesian listed companies. The data were collected from the 2020 annual reports of the 71 selected listed companies. The sampling method used stratified sampling. Model Analysis in this research is multiple linear regression analysis models. The results of this study showed that firm size, and industry type are determinants of IC disclosure (ICD) in the annual reports of Indonesian listed companies, while for the variables of profitability, leverage, and type of audit firm, which has no effect on the extent of ICD.</i></p> <p>Keywords: <i>Intellectual capital, Voluntarily Disclosure, Annual reports, Determinants, Stratified Sampling, Public companies.</i></p>			

ABSTRACT

The purpose of this research is to examine and analyze the determinants (i.e. firm size, profitability, leverage, type of audit firm and industry type) of intellectual capital disclosure (ICD) in the annual reports of Indonesian listed companies. The data were collected from the 2020 annual reports of the 71 selected listed companies. The sampling method used stratified sampling. Model Analysis in this research is multiple linear regression analysis models. The results of this study showed that firm size, and industry type are determinants of IC disclosure (ICD) in the annual reports of Indonesian listed companies, while for the variables of profitability, leverage, and type of audit firm, which has no effect on the extent of ICD.

Keywords: *Intellectual capital, Voluntarily Disclosure, Annual reports, Determinants, Stratified Sampling, Public companies.*

