

# **PENGARUH *CORPORATE GOVERNANCE*, UKURAN PERUSAHAAN, UMUR PERUSAHAAN DAN *LEVERAGE* TERHADAP PENGUNGKAPAN MODAL INTELEKTUAL**

**OLEH :**

**RAHMAT ADI SWASTIKA**

**43214120245**

## **ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Governance*, ukuran perusahaan, umur perusahaan dan *Leverage* terhadap pengungkapan modal intelektual. Dalam penelitian ini variabel dependen yaitu pengungkapan modal intelektual. Variabel independen yaitu *Corporate Governance*, ukuran perusahaan, umur perusahaan dan *Leverage*. Untuk *Corporate Governance* dikategorikan dengan komposisi komisaris independen, frekuensi rapat komite audit, dan kepemilikan institusional.

Sampel yang digunakan adalah data sekunder dari perusahaan peraih skor tertinggi IICD tahun 2011 – 2014. Sampel diambil menggunakan metode *purpose sampling*. Sampel yang memenuhi kriteria sebanyak 14 perusahaan. Metode statistik menggunakan Analisis Regresi, dengan pengujian hipotesis uji F dan Uji T.

Hasil pengujian stastistik menunjukkan bahwa variabel independen ukuran perusahaan, frekuensi rapat komite audit berpengaruh signifikan terhadap pengungkapan modal intelektual, sedangkan variabel independen lainnya komposisi komisaris independen, kepemilikan institusional, umur perusahaan dan *leverage* tidak berpengaruh terhadap pengungkapan modal intelektual.

Kata Kunci: pengungkapan modal intelektual; *corporate governance*; ukuran perusahaan; umur perusahaan; *leverage*

# **THE EFFECT OF CORPORATE GOVERNANCE, SIZE OF COMPANY, AGE OF COMPANY, AND LEVERAGE TO INTELLECTUAL CAPITAL DISCLOSURE**

**By :**

**RAHMAT ADI SWASTIKA**

**43214120245**

## **ABSTRACT**

This study aimed to examine the effect of the size of the corporate governance, size of company, age of company, and leverage with the intellectual capital disclosure. In this study, the dependent variable is the disclosure of intellectual capital corporate governance, size of company, age of company, and leverage. Corporate governance to be categorized by the composition of independent directors, audit committee size, frequency of audit committee meetings and institutional ownership

The sample used is secondary data from the higher rank IICD press release 2011-2014. Samples were taken using purposive sampling method. Samples that meet the criteria as much as 14 companies. Statistical methods using regression analysis, the hypothesis testing using F test and T-test.

The results of statistical tests showed that the independent variables of firm size, frequency of audit committee meetings significant effect on the disclosure of intellectual capital. while the other independent variable composition of independent directors, audit committee size and institutional ownership, age of company and leverage does not affect the disclosure of intellectual capital.

**Keywords :** the disclosure of intellectual capital; corporate governance; size of company; leverage