

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

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## **ABSTRAK**

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

Sampel yang digunakan adalah data sekunder dari perusahaan BUMN yang terdaftar di bursa efek Indonesia (BEI) pada tahun 2012-2013. Sampel diambil menggunakan metode *puposive sampling*. Sampel yang memenuhi kriteria sebanyak 19 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 dan *leverage* berpengaruh signifikan terhadap pengungkapan modal intelektual, sedangkan variabel independen lainnya komposisi komisaris independen, ukuran komite audit dan kepemilikan institusional tidak berpengaruh terhadap pengungkapan modal intelektual.

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

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

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## **ABSTRACT**

This study aimed to examine the effect of the size of the company, corporate governance and Leverage on the disclosure of intellectual capital. In this study, the dependent variable is the disclosure of intellectual capital. The independent variable is the size of the company, corporate governance 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 state-owned companies listed in Indonesia Stock Exchange (BEI) in 2012-2013. Samples were taken using purposive sampling method. Samples that meet the criteria as much as 19 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 and leverage significant effect on the disclosure of intellectual capital. while the other independent variable composition of independent directors, audit committee size and institutional ownership does not affect the disclosure of intellectual capital.

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