

ABSTRACT

Nurul Suciati. 2015. Thesis. Title: "Influence of Age Company, Company Size and Leverage toward Intellectual Capital Disclosure in Property Company and Real Estate Listed in Indonesia Stock Exchange, Period 2009-2013"

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The development of information technology has changed the way companies in carrying out its activities to create values for the company. To win the business competition, companies need to change the industry pattern from productivity-based industries with its motto '*made and move*' into knowledge based industry with its motto '*knowledge and service*'. The Innovation of information technology and knowledge of human resource of the company is considered important in the process of value creation and the increasing ability to compete. The purpose of this study were to determine the disclosure of intellectual capital in property and real estate companies and examine the effect of age company, size company and leverage of the intellectual capital disclosure in property and real estate companies listed on the stock exchanges in Indonesia.

This research uses mix method approach. The numbers of samples that meet the criteria are 20 property and real estate companies listed on the stock exchanges of Indonesia in year 2009-2013 which were obtained by purposive sampling method. This test was using SPSS V 21 for windows.

The results showed that intellectual capital items dominated in property and real estate companies are employee items, information technology (IT), strategy statements, and customer. Simultaneously, the age company, size company and leverage does not effect the disclosure of intellectual capital.