

ABSTRACT

Disclosure of intellectual capital is additional information presented by the company which includes human capital, structural capital, and relational capital to reduce information asymmetry and use intellectual capital indicators. The information recorded in the disclosure of intellectual capital is the management of intangible assets and at the same time creates value added for the company for the disclosure of intellectual capital presented by the company. However, intellectual capital disclosure in banking companies listed on the Indonesia Stock Exchange in 2017-2020 has an average value of 68.94% for four years and a fairly low increase of 1.57% in four years.

The purpose of this study was to determine how the effect of gender diversity, profitability, and leverage on the disclosure of intellectual capital simultaneously and partially. The object used in this study is a banking company listed on the Indonesia Stock Exchange in 2017-2020.

The method used is quantitative. The sampling technique used is purposive sampling with certain criteria in order to obtain 120 samples consisting of 30 companies. Panel data regression is an analytical technique used in this study with data processing using Eviews 12 SV. Fixed effect model was selected after testing the panel data model selection.

The results of this study indicate that gender diversity, profitability, and leverage simultaneously have a significant effect on intellectual capital disclosure with a probability value of 0.000000. Partially, leverage variable has a negative effect on intellectual capital disclosure with a probability value of 0.0466, while gender diversity and profitability variables have no effect on intellectual capital disclosure in banking companies listed on the Indonesia Stock Exchange in 2017-2020.

Keywords: *Gender Diversity, Profitability, Leverage, Intellectual Capital Disclosure*