

ABSTRACT

Intellectual capital disclosure is additional information provided by companies regarding human capital, structural capital, and relation capital to reduce information asymmetry to information users, by using intellectual capital indicators. From the observations made, intellectual capital disclosure is less of a concern by food and beverage sub-sector companies in Indonesia and the increase of intellectual capital disclosure each year is not too significant in the 2017-2020 period.

This study aims to analyze how the influence of managerial ownership, institutional ownership, auditor type, and firm size on intellectual capital disclosure either simultaneously or partially.

The population and data sources in this study focused on the food and beverage sub-sector listed on the Indonesia Stock Exchange. The total sample observed in this study was 9 samples with an observation period of four years and the total observations in this study were 36 observations on food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period. The research method used is descriptive statistics and panel data regression analysis using Eviews 12 software.

Based on the results of descriptive analysis, intellectual capital disclosure, institutional ownership, and company size have data that is grouped or not varied, while the data of managerial ownership varies. The auditor type variable has 7 observations (19.4%) using external auditors originating from or affiliated with big four KAPs, while the rest uses external auditors from or not affiliated with big four KAPs. The adjusted R-squared value in this study is 0.265443 indicating that the independent variables consisting of managerial ownership, institutional ownership, auditor type, and company size are able to explain the dependent variable, the intellectual capital disclosure, of food and beverage sub-sector companies for the 2017-2020 period of 26.54% and the rest is explained by other variables outside the study.

The results showed that managerial ownership, institutional ownership, type of auditor, and firm size simultaneously affect on intellectual capital disclosure with a probability value of 0.008198. While partially, institutional ownership and firm size have a positive effect on intellectual capital disclosure with a probability value of 0.0062 and 0.0024, respectively, while managerial ownership with a probability value of 0.1726 and auditor type with a probability value of 0.7534 has no effect intellectual capital disclosure.

Keywords: *Auditor Type, Company Size, Institutional Ownership, Intellectual Capital Disclosure, Managerial Ownership*