

ABSTRACT

Intellectual capital has the potential to become a crucial factor for companies to compete in the market. Intellectual capital is defined as intangible assets owned by a company. Intellectual capital disclosure in company reports can reduce information asymmetry. However, the average intellectual capital disclosure in property & real estate subsector companies listed on the Indonesia Stock Exchange (IDX) from 2018 to 2022 was only 47.15%. This means that these companies have not yet realized the importance of disclosing intellectual capital in their corporate reporting.

This study aims to determine the influence of company age proxied by AGE, company size using SIZE proxy, and gender diversity using GD proxy on intellectual capital disclosure measured by the ICD-In (Intellectual Capital Disclosure-Indonesia) index in property & real estate subsector companies listed on the Indonesia Stock Exchange (IDX) from 2018 to 2022. The method used in this study is a quantitative method with secondary data from financial reports and annual reports of companies obtained from the Indonesia Stock Exchange website and company websites.

The population in this study is all companies in the property & real estate subsector listed on the Indonesia Stock Exchange (IDX) from 2018 to 2022. The sampling technique used is purposive sampling and based on predetermined criteria, a sample of 17 companies is obtained, resulting in 85 observation data in this study. The data analysis method in this study is descriptive statistical analysis and panel data regression analysis using Eviews 12 software.

The results of this study indicate that company age, company size, and gender diversity simultaneously influence intellectual capital disclosure. Partially, company size has a significant positive effect on intellectual capital disclosure, while company age and gender diversity do not significantly affect intellectual capital disclosure.

Keywords: *Company Age, Company Size, Gender Diversity, Intellectual Capital Disclosure*