ABSTRACT

Intellectual capital is defined as an intangible asset that is highly valuable in modern business due to its ability to create competitive advantage, drive innovation, and increase company value. Intellectual capital disclosure plays a crucial role in companies, as they are required to apply the principles of openness and transparency by presenting and facilitating access to relevant information for stakeholders. Observations indicate that intellectual capital disclosure in property and real estate sub-sector companies in Indonesia still receives limited attention and has not shown a significant increase from 2019 to 2023. This study aims to examine the impact of company age, gender diversity, and leverage on capital disclosure.

The population in this study consists of the property and real estate sub-sector listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. The sampling technique employed to gather samples from the entire population is purposive sampling, resulting in 15 companies and a total of 75 observation data points. This study utilizes a quantitative approach for data management and applies panel data regression analysis techniques with the support of Eviews software version 12.

The results of this study indicate that company age, gender diversity, and leverage simultaneously affect intellectual capital disclosure. Partially, company age and gender diversity have a significant negative effect on intellectual capital disclosure. While leverage does not have a significant effect on intellectual capital disclosure. The limitation of this study is in the property & real estate subsector companies listed on the IDX 2019-2023, so the results have a negative effect. Further research is recommended to use other research objects.

Keywords: Company Age, Gender Diversity, Intellectual Capital Disclosure, Leverage.