

## ABSTRAK

Penelitian dilakukan pada perusahaan sektor *perbankan* yang terdaftar di Bursa Efek Indonesia periode 2017-2020. Tujuan penelitian adalah untuk menguji pengaruh *intellectual capital*, *size* dan likuiditas terhadap pengungkapan *intellectual capital*. Variabel independen dalam penelitian yaitu *intellectual capital* yang diukur menggunakan metode *Value Added Intellectual Coefficient (VAIC)*, *size* dan likuiditas. Sedangkan variabel dependen penelitian yaitu pengungkapan *intellectual capital*.

Jenis penelitian adalah penelitian kuantitatif. Teknik pengambilan sampel penelitian menggunakan metode *purposive sampling* dengan kriteria-kriteria yang sudah ditentukan. Berdasarkan metode *purposive sampling* diperoleh sampel sebanyak 72 sampel dari 18 perusahaan *perbankan* dengan periode penelitian 4 tahun yaitu 2017-2020. Penelitian menggunakan metode analisis regresi linier berganda dengan program aplikasi komputer *Statistical Package for the Social Sciences (SPSS)* versi 26.

Hasil penelitian menunjukkan bahwa *intellectual capital* tidak memiliki pengaruh terhadap pengungkapan *intellectual capital*. Sedangkan *size* memiliki pengaruh positif terhadap pengungkapan *intellectual capital* dan likuiditas memiliki pengaruh negatif terhadap pengungkapan *intellectual capital*. Dari hasil penelitian dapat disimpulkan secara komperhensif bahwa *size* dan likuiditas memiliki pengaruh terhadap pengungkapan *intellectual capital* pada perusahaan sektor *perbankan* periode 2017-2020.

Kata kunci: *Intellectual Capital*, *Size*, Likuiditas, Pengungkapan *Intellectual Capital*.

## ABSTRACT

*This research was conducted at Banking companies which were listed on Indonesia Stock Exchange during 2017-2020. Therefore, this research aimed to examine the effect of intellectual capital, size, and liquidity on the disclosure of intellectual capital. The independent variables were intellectual capital which was measured by Value Added Intellectual Coefficient (VAIC), size and liquidity. While, the independent variable was the disclosure of intellectual capital.*

*The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 72 samples from 18 banking companies during 4 years observation (2017-2020). Furthermore, the data analysis technique used multiple linear regression with SPSS 26.*

*The research result concluded that intellectual capital did not affect the disclosure of intellectual capital. On the other hand, size had a positive effect on the disclosure of intellectual capital. In contrast, liquidity had a negative effect on the disclosure of intellectual capital. In conclusion, size and liquidity affected comprehensively the disclosure of intellectual capital of banking companies during 2017-2020.*

**Keywords:** *Intellectual Capital, Size, Liquidity, Disclosure of Intellectual Capital*



I certify that this translation is true and accurate, Prepared by a professional translator. This translation is provided on this day

22/2/22

*M. Faisal S.Rd., M.Pd*

STIESIA Language Center  
Menur Pumpungan 39 Surabaya 60118, Indonesia