

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja *intellectual capital*, *research and development*, dan reputasi auditor terhadap pengungkapan *intellectual capital*. Jenis penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan pada penelitian ini adalah seluruh perusahaan perbankan Non BUMN yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018 – 2022. Sumber data penelitian ini adalah data sekunder berupa *annual report* yang dipublikasikan di *website* resmi Bursa Efek Indonesia. Metode pengambilan sampel yang digunakan adalah *purposive sampling* sehingga didapatkan 16 sampel perusahaan selama periode 2018-2022. Metode analisis yang digunakan adalah analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa secara parsial variabel kinerja *intellectual capital* berpengaruh positif signifikan terhadap pengungkapan *intellectual capital*. Variabel *research and development* dan reputasi auditor tidak berpengaruh terhadap pengungkapan *intellectual capital*. Variabel kontrol yaitu ukuran perusahaan dan profitabilitas berpengaruh positif signifikan terhadap pengungkapan *intellectual capital*. Pengujian secara simultan menunjukkan kelima variabel berpengaruh secara serentak terhadap pengungkapan *intellectual capital*.

Kata Kunci : Kinerja *Intellectual Capital*, *Research And Development*, Reputasi Auditor, Ukuran Perusahaan, Profitabilitas

ABSTRACT

This research aimed to examine the effect of intellectual capital performance, research and development, and auditor's reputation on intellectual capital disclosure. The research was quantitative. Moreover, the population was all Non-State-Owned Enterprises of banking companies listed on the Indonesia Stock Exchange (IDX) during 2018-2022. The data were secondary in the form of an annual report published on the official website of the Indonesia Stock Exchange. The data collection technique used purposive sampling. In line with that, there were 16 companies samples were taken during 2018-2022. Furthermore, the data analysis technique used multiple linear regression. The result indicated that partially both intellectual capital performance had a significantly positive effect on the intellectual capital disclosure. However, the research and development and the auditor's reputation did not affect intellectual capital disclosure. Additionally, firm size and profitability as a controlled variable had a positive and significant effect on intellectual capital disclosure. In addition, simultaneously, all five variables affected intellectual capital disclosure.

Keywords: *Intellectual Capital Performance, Research and Development, Auditor's Reputation, Firm Size, Profitability*

