

# **FACTORS AFFECTING INTELLECTUAL CAPITAL IN FOOD AND BEVERAGE SUBSECTORS**

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## **ABSTRACT**

*Intellectual capital in a financial report is a way to disclose reports in explaining the quality and integrated company activities. Intellectual capital disclosure is communicated to internal and external stakeholders by combining reports in the form of numbers, visualizations, and narratives that aim to create value. The practice of intellectual capital in companies in Indonesia is still low. This shows that the level of awareness of Indonesian companies in disclosing information about intellectual capital is still lacking, while intellectual capital is a kind of information that can be used as consideration in decision-making. The purpose of this study was to find out the effect of company size, type of auditor, and company age on intellectual capital in food and beverage manufacturing companies listed on the Indonesia Stock Exchange. The sample of this study was 11 manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX). This study used the associative method using secondary data or data obtained indirectly through intermediary media and hypothesis testing using multiple linear regression. The result of the study found that company size had a significant effect on intellectual capital in food and beverage companies listed on the Indonesia Stock Exchange in 2017-2020. While the type of auditor and the age of the company had no effect on intellectual capital in food and beverage companies listed on the Indonesia Stock Exchange in 2017-2020.*

*Keywords: Company Size, Auditor Type, Company Age, And Intellectual Capital*