

## **ABSTRACT**

***The dominant of Characteristic of Company at The Disclosure of Intellectual Capital  
(Study in Banking Company registered in BEI period 2010-2012)***

**By**

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*Formulation of the problem in this research is how the trigger factor (characterizing the company) which consist of a variable size of company, company's age, concentration of ownership, the independent commissioner, and leverage the company's disclosure of intellectual capital. The object of research on banking company registered in BEI on 2010–2012. Data analysis technique using evIEWS 7. The result of this research is variable size companies and the age of the company significant against the disclosure of intellectual capital. And the variable concentration of ownership, independent commissioner, and leverage influential no significant impact on the disclosure of intellectual capital.*

***Password : Intellectual Capital, The Size of The Company, The Age of The Company The concentration of Ownership, Independent Commissioner, and Leverage.***