

Intellectual Capital Reporting: Case Study of Indonesian Corporations

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Abstract : The terms of intellectual capital emerge as the economic activity shift from the agricultural economy to knowledge economy and it will allow corporations to earn competitive advantage to its competitors. Considering its importance, many researches have a focus on how corporations disclose its intellectual capital. This intellectual capital research mainly focuses on developed country with only several researchers conducted this research in developing the country. While there are several intellectual capital researches in developing country, to authors' best knowledge, there is no intellectual capital reporting research in Indonesia published internationally. This research will focus on two industries that acknowledge having a high reliance on intellectual capital: finance industry and the pharmaceutical industry. Our research found that Indonesian corporations in these industries are aware of the importance of intellectual capital, and variations of this disclosure exist within the industry.

Keywords : Developed country, Indonesia, Intellectual Capital, Intellectual Capital Reporting

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