

## Sentence vs. Keyword Content Analysis in Intellectual Capital Disclosures Study

**Authors :** Martin Surya Mulyadi, Yunita Anwar, Rosinta Ria Panggabean

**Abstract :** Major transformations in economic activity from an agricultural economy to knowledge economy have led to an increasing focus on intellectual capital (IC) that has been characterized by continuous innovation, the spread of digital and communication technologies, intangible and human factors. IC is defined as the possession of knowledge and experience, professional knowledge and skill, proper relationships and technological capacities, which when applied will give organizations a competitive advantage. All of IC report/disclosure could be captured from the corporate annual report as it is a communication device that allows a corporation to connect with various external and internal stakeholders. This study was conducted using sentence-content analysis of IC disclosure in the annual report. This research aims to analyze whether the keyword-content analysis is reliable research methodology for IC disclosure related research.

**Keywords :** intellectual capital, intellectual capital disclosure, content analysis, annual report, sentence analysis, keyword analysis

**Conference Title :** ICSRD 2020 : International Conference on Scientific Research and Development

**Conference Location :** Chicago, United States

**Conference Dates :** December 12-13, 2020