

ABSTRACT

This study aimed to examine the effect of ownership structure, company size, and age of the company's intellectual capital. The population in this study were banking companies listed in Indonesia Stock Exchange in 2013-2015. Samples were determined using purposive sampling method, so that the research sample obtained by 13 companies. Hypothesis testing using multiple linear regression analysis method with SPSS ver. 20. Test results showed that the first hypothesis (H_1) who stated that managerial ownership affect the intellectual capital, was rejected. The second hypothesis (H_2) which states that the effect on the institutional ownership of intellectual capital, was rejected. The third hypothesis (H_3) which states that the size of the effect on the company's intellectual capital, was rejected. The fourth hypothesis (H_4) stating that the age effect on the company's intellectual capital, was rejected.

Keywords: managerial ownership, institutional ownership, firm size, firm age, intellectual capital.