

DISCLOSURE OF INTELLECTUAL CAPITAL IN AVIATION COMPANIES IN INDONESIA REGISTERED ON THE IDX

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ABSTRACT

The research objective was to find out how to disclose intellectual capital in financial reports reported by airlines and also to find out whether there was a wide difference in the disclosure of intellectual capital in the financial reports reported by airlines listed on the stock exchange in 2015 and 2016. This study used analytical techniques content with the simplest form to measure the disclosure of intellectual capital carried out by the company. disclosure of intellectual capital in the financial statements reported by Garuda Airways in 2015 and 2016 was considered to be less than optimal, in the Garuda Airways financial report, the small component of intellectual capital was disclosed and there was no change in the number of intellectual model components from 2015 to 2016.