

## **LAPORAN HASIL PENELITIAN**

### **ANALISIS *INTELLECTUAL CAPITAL* DAN PENGUNGKAPAN *SUSTAINABILITY REPORT* TERHADAP PROFITABILITAS PERUSAHAAN SEKTOR PERTAMBANGAN DI INDONESIA**



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## **ABSTRACT**

The purpose of this research is to analyze the effect of profitability on intellectual capital and sustainability report disclosure in mining sector industries in Indonesia. Intellectual capital measured by VAIC™ and sustainability report disclosure measured by content analyze technique. The result of this research indicates that there is no effect on profitability for sustainability report disclosure (ROA) and intellectual capital shows negative effect in terms of profitability in mining sector industries in Indonesia throughout year 2018 to 2020.

*Kata Kunci : Intellectual Capital, Sustainability Report, Profitabilitas, Sustainability*