This paper aims to study whether intellectual capital disclosure by Danish companies is consistent in either the number of indicators disclosed and/or the types of indicators disclosed. Organizational form, locations of the disclosure in the annual reports, and changes in the indicators reported over time are also considered. Employee indicators were most prevalent, followed by customer indicators. Less than 20% of the indicators disclosed were either process or technology indicators. The differences between companies were statistically significant, as was the difference in the category of indicator (employee, customer, process, technology).