

ABSTRACT

This research was conducted to analyze the influence of audit committee characteristics that are measured by audit committee independence, size, financial expertise and frequency of meetings to corporate voluntary disclosure.

Data that used as object in this research are manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2015. Based on the sampling selection technique is used purposive sampling, There are 91 annual reports of manufacturing companies that meet the research criteria. The analytical method used in this research is multiple regression analysis with approaches of ordinary least square that have fulfilled classical assumptions (normality, heteroscedasticity, and multicollinearity) and after that can do the F test and t test.

During the period of observation showed that the data in this research have fulfilled the classical assumptions so that it can be processed by regression analysis. From the results of hypothesis test as simultaneously (F test) showed that the independence, size, financial expertise and frequency of meetings of audit committee have a significant effect on the company's voluntary disclosure. Based on partial hypothesis test results, it shows that the independence and size of the audit committee have a positive and significant impact on the corporate voluntary disclosure. Other independent variables such as financial experts and the frequency of audit committee meetings do not show a significant influence on the corporate voluntary disclosure.

Keywords: Characteristics of the audit committee; Corporate voluntary disclosure; corporate governance.