

ABSTRACT

The aim of this study is to examine the influence of corporate governance attributes such as board size of commissioner, board independent of commissioner, and remuneration committee composition on the intellectual capital efficiency. This study used firm size, firm performance, capital structure audit committee size, and remuneration committee size as control variable.

The population in this study consists of service firm except financial firm in Indonesia Stock Exchange for the period 2014 - 2016. Sample determined with purposive sampling method. Total sample of this research is 110 companies.

This study used multiple regression analysis for hypotheses testing. The results of this study indicate that not all attributes of corporate governance studies such as the board size of commissioner, board independent of commissioner, audit committee composition, and remuneration committee composition significant effect on the intellectual capital efficiency.

Keywords: Intellectual Capital Efficiency, Board Size of Commissioner, Board Independent of Commissioner, Remuneration Committee Composition.