

ABSTRACT

The purpose of this study was to investigate the effect of the frequency of audit committee meetings, the size of the audit committee and the tenure of the audit committee on voluntary ethical disclosure.

This study uses data of 2014 and 2015 annual reports of Manufacturing companies listed on the Indonesia Stock Exchanges (www.idx.co.id). Sampling is chosen by purposive sampling. The number of samples in this study was 140. This study used regression analysis.

The results of this study indicate that the frequency of meetings of the audit committee, the size of the audit committee and the tenure of the audit committee have a significant effect on voluntary ethical disclosure.

Keywords: Audit committee characteristics, voluntary ethical disclosure