

## **ABSTRACT**

*This study aims to examine factors affecting the frequency of audit committee meetings. Frequency of meetings reflects the activities of the audit committee which are often used as measure of its effectiveness. This study uses ownership concentration, insider ownership, board size, and the proportion of independent directors as variables expected to affect the frequency of audit committee meetings. This study based on research Greco (2011) by making modifications in the study. The purpose of modifying the research is to gain an overview of recent research object. By using the data of 2013 is expected to reflect the conditions that exist today.*

*Population of this study are non-financial companies listed in Indonesia Stock Exchange (IDX) 2013. The sampling method used is the method of probability sampling technique using random sampling. Total sample of 85 companies is used in analysis. Data are analyzed using multiple regression analysis.*

*The results of this study indicate that insider ownership has a negative effect on audit committee meeting frequency whereas proportion of independent commissioner has a positive effect on audit committee meeting frequency. However, this study does not find negative effects of the ownership concentration and board size on the frequency of audit committee meetings. The implications of this research is that in Indonesia, insider ownership and the proportion of independent commissioners may cause a decrease or an increase in the frequency of audit committee meetings.*

*Keywords: frequency of audit committee meetings, ownership concentration, insider ownership, board size, independent commissioners*