

ABSTRACT

This research aims to analyze the audit committee characteristics and External Auditor type that influencing the intellectual capital disclosure at the financial companies listed on the Stock Exchange in 2015. The audit committee characteristics that was used in this research are audit committee size, number of audit committee meetings, and financial expertise on the audit committee. Firm size, profitability, and listing age are control variables. The intellectual capital disclosure is the dependent variable.

The population of this research are all financial companies listed on the Stock Exchange in 2015. Total research sample is 85 financial firms that selected with random sampling method. This research analyzes the company's annual report using the method of content analysis. The data obtained were analyzed by using PLS analysis technique (Partial Least Square) through SmartPLS software.

The results of this research indicate that audit committee size, number of audit committee meeting, and external auditor type have positively significant effect to the overall intellectual capital disclosure. Financial expertise have no significant effect to the intellectual capital disclosure.

Keywords : Audit committee characteristics, disclosure of intellectual capital, committee audit size, external auditor type, number of audit committee meetings, financial expertise of audit committee