

ABSTRACT

This study aims to obtain empirical evidence about the influence of the audit committee characteristics which consist of proportion of the audit committee size, audit committee meetings and audit committee expertise that influencing the intellectual capital disclosure. This research is replication with modification of the research Ningsih (2014). The dependent variable is the intellectual capital disclosure. Board independence, listing age, profitability, and firm size are control variables.

The population used in this study is all publicly traded companies listed on the Indonesia Stock Exchange in 2013 with sample were 181 companies. The sampling method used in this study is random sampling. The data used is secondary data that are audited annual report in 2013 which has been published and the data on the date of publication of financial statements. This study uses the technique of multiple linear regression analysis.

The results of this research showed that proportion of audit committee size and audit committee expertise not significantly effect intellectual capital disclosure. While the frequency of audit committee meetings significantly intellectual capital disclosure and also one variables control which used in this research, ROA have significantly effect to intellectual capital disclosure but board independence, listing age, and sales do not have significant effect intellectual capital disclosure.

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