

## **ABSTRACT**

*This research aims to analyze the corporate governance structure that influencing the disclosure of intellectual capital at the financial companies listed on the Stock Exchange in 2010. The Corporate governance structures that was used in this research are board of commissioners size, number of board of commissioners meetings, audit committee size, number of audit committee meetings, and concentrated ownership which are independent variables. Firm size, leverage, and profitability are control variables. The disclosure of intellectual capital is the dependent variable.*

*The population of this research are all financial companies listed on the Stock Exchange in 2010. Total research sample are 60 financial firms that selected with purposive sampling. This research analyzes the company's annual report using the method of content analysis. Data analyzed with test of classical assumptions, test of hypothesis, and multiple linear regression analysis method.*

*The results of this research indicate that the size of the board of commissioners have significant effect to the disclosures of intellectual capital. Number of board of commissioners meetings, audit committee size, number of audit committee meetings and concentrated ownership have no significant effect to the disclosure of intellectual capital.*

**Keywords :** *Corporate governance, disclosure of intellectual capital, board of commissioners size, the number of board of commissioners meetings, audit committee size, number of audit committee meetings, concentrated ownership.*