

## **ABSTRACT**

*The research was conducted by replicating the study of Yan Zhang (2007) who examined the disclosure of internal control weaknesses in the U.S. This study examined the relation between audit committee quality, auditor independence, and the disclosure of internal control weaknesses after the enactment of the Sarbanes-Oxley Act. The sample used was Indonesian companies listing on New York Stock Exchange, during 2003 until 2010. The sample used was company listed on the NYSE because internal control weakness disclosure required of companies listed on NYSE.*

*Pearson and Spearman correlation test indicated that there was no relationship between audit committee quality and the disclosure of internal control weaknesses. This study also used logistic regression analysis. The result of logistic regression analysis consistent with Pearson and Spearman test result. The result of this research was not consistent with previous studies done by Zhang Yan because there was no obligation to make disclosure of internal control weakness in Indonesia. In addition, independence auditor did not have a relationship with the disclosure of internal control weakness.*

*Key word : audit committee quality, internal control weakness, auditor independence.*