

ABSTRACT

The aims of this research is to examine the influence of audit committee characteristics and firm characteristics on intellectual capital disclosure in Indonesia. Independent variables used in this research are characteristics of the audit committee (audit committee size and frequency of audit committee meetings) and firm characteristics (firm size, firm age, profitability, and industry type) while the dependent variable in this research is Intellectual Capital Disclosure.

The approach used in this research is quantitative approach. This research uses secondary data sources with annual reports data and company financial reports for 2016-2018. The sampling method in this research is purposive sampling and obtained 141 tested data. Tests carried out by multiple linear analysis methods.

The results show that the frequency of audit committee meetings and company size has a significant positive effect on ICD. The size of the audit committee, firm age, profitability, and type of industry doesn't affect the ICD.

Keywords: Intellectual Capital Disclosure, audit committee characteristics, firm characteristics