ABSTRACT

The aims of this study is to examine the effect of corporate governance, such as the independence of the board of commisioners, the number of board meetings, the number of the board, audit committee size, frequency of audit committee meetings, and the concentration of ownership on intellectual capital disclosure. This study uses firm size, leverage, and return on assets as control variables.

The population in this study are all of listed firms in Indonesia Stock Exchange in 2013, 2014 and 2015. The sampling method in this study is purposive sampling. Criteria for the firms sample are which companies included in the index KOMPAS 100*. Another criteria is the company must have complete data on the implementation of corporate governance, so that in this study there were 274 firms-years observations. The analysis technique used is multiple regression.*

The analysis showed that independence of the board of commisioners, the number of board meetings, the number the board of directors, audit committee size and concentration of ownership have not possitively significant effect on intellectual capital disclosure. The variable frequency of audit committee meetings have positive and significant effect on intellectual capital.

Keywords: Intellectual capital disclosure, corporate governance, independence of the board of commisioners, the number of board meetings, the number of the boards, audit committee size, frequency of audit committee meetings, concentration of ownership, annual reports, Indonesia