

ABSTRACT

Agyei-Mensah (2016) states that institutional ownership states positively and significantly towards complaints that are controlled internally, whereas institutional ownership will increase disclosure of internal control of a company. The purpose of this study is to analyze and provide evidence about GCG on disclosure of internal controls in all companies listed on the IDX. The method used in this study is quantitative research conducted in one period (cross-sectional design). The population used for this study are all companies in Indonesia that are included in the list of Indonesian Stock Exchanges, while the samples in this study were selected using the purposive sampling method. The type of data used is secondary data obtained from Indonesian corporate financial report data, then the data is processed using SPSS version 23. The results of this study indicate that managerialial are not related to the Internal Control Complaints Index, Institutional Ownership is positively and significantly related to the Internal Control Complaints Index , Frequency of Audit Committee Meetings has a significant effect on Internal Disclosure Index, significant Audit Quality on Internal Disclosure Index, Independent Commissioner does not have a significant influence on Internal Control Disclosure Index, and Board of Commissioners Size has no significant effect on Internal Control Disclosure Index. As a suggestion to improve future research, it needs a variable that can explain variables with a higher percentage.

Keywords : GCG, internal controls disclosure, management accounting systems