ABSTRACT

The aim of the study is to investigate the influence of corporate governance structure to intellectual capital disclosure, controlling for other firm characteristic. Intellectual capital disclosure is measured by a disclosure index score with 25 items of disclosure categorization. The paper draws data from 138 publicly listed companies on the Indonesia Exchange. The independent variables comprises three elements of corporate governance mechanism : board composition, audit committee size, dan frequency of audit committee meetings.

The findings show that: *board composition is negatively related to intellectual capital disclosure*; *size of audit committee is positively related to intellectual capital disclosure*; *frequency of audit committee meeting is positively related to intellectual capital disclosure. IC is an area of interest to numerous parties, such as shareholders, institutional investors, scholars, policymakers and managers. The findings hopefully can be a reference in order to help such numerous parties how to work with IC.*

Keywords: *Intellectual capital disclosure, corporate governance, content analysis.*

SEMARANG
FEB UNDIP