

ABSTRACT

This study is aimed to investigate the relationship between the characteristics of the audit committee and external auditors on the disclosure of intellectual capital. Intellectual capital disclosure variable is measured by using the 61 checklists in 3 formats namely tables, images and numeric. In this study, the variables of audit committee's characteristic are the frequency of meeting's audit committee and financial expertise of the audit committee, while the variables of auditor external's characteristic are the specialization of external auditors and the quality of external auditor.

The population in this study is the Property and Real Estate sector companies listed on the Indonesia Stock Exchange (IDX) in 2014-2018. Total research sample is 18 companies that are selected by Non-Probability Sampling method. This research analyzes the company's annual report using the method of purposive sampling. Data analysis is tested by the test of classical assumptions, test of hypothesis, and simple linear regression analysis method.

Based on the results of research conducted it can be seen that the frequency of audit committees influences the disclosure of intellectual capital. The magnitude of the effect of the frequency of audit committee meetings on intellectual capital disclosure was 12.2% and the remainder at 87.8% was the influence of other factors outside the audit committee meeting frequency. The magnitude of the influence of the audit committee's financial expertise on intellectual capital disclosure was 10.1% and the remaining 89.9% was the influence of other factors outside the audit committee's financial expertise. The magnitude of the influence of the specialization of the external auditor on the disclosure of intellectual capital by 14.8% and the remaining 85.2%% is the influence of other factors outside the specialization of the external auditor. The magnitude of the effect of the quality of external auditors on intellectual capital disclosure of 9.8% and the remaining 90.2% is the influence of other factors outside the quality of external auditors.

Keywords: Audit Comittee Characteristics, External Auditor Characteristics, Frequency Meeting of Audit Committee, Audit Committee's Financial Expertise, the Specialization of External Auditor, the Quality of External Auditor, Intellectual Capital disclosure,