Abstract

Objective This research investigates the level of Intellectual Capital disclosures in Indonesia. Furthermore, this research tries to find the influence factors based on Corporate Governance characteristics to Intellectual Capital disclosures in Indonesia.

Method The sample is using Kompas 100 index on February 2011 to July 2011 period. The data analysis is based on annual report of year 2010. The result will represent the Intellectual Capital disclosures, based on information disclosed in the annual report. Then, multiple regression analysis will be performed to determine whether there is any relationship between Corporate Governance to Intellectual Capital disclosure in Indonesia.

Result The result shows only frequency of audit committee meeting has influenced to Intellectual Capital disclosures. Moreover, this study finds statically significant correlation between Corporate Governance to Intellectual Capital in Indonesia.

Conclusion Intellectual Capital in Indonesia shows low level of activities. There is significant relationship between Corporate Governance on frequency of audit committee meeting to Intellectual Capital disclosures.

Key Words Corporate Governance, Intellectual Capital, Indonesia.