

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh struktur tata kelola, yaitu dewan direksi, dewan komisaris independen, komite audit, dan kepemilikan manajerial terhadap pengungkapan modal intelektual perusahaan LQ 45 di Bursa Efek Indonesia periode 2011 – 2013. Penelitian yang dilakukan menggunakan pendekatan kuantitatif. Penentuan sampel dilakukan dengan metode sensus. Sampel yang digunakan adalah perusahaan yang secara berturut-turut tercatat dalam Indeks LQ 45 di Bursa Efek Indonesia pada tahun 2011 – 2013 sebanyak 24 perusahaan. Teknik analisis data yang digunakan adalah analisis regresi data panel.

Hasil penelitian menunjukkan bahwa aktivitas pengungkapan modal intelektual pada perusahaan LQ 45 tidak dipengaruhi oleh dewan direksi, dewan komisaris independen, dan tidak ditentukan oleh ada atau tidaknya kepemilikan manajemen. Namun, aktivitas pengungkapan modal intelektual yang dilakukan perusahaan di Indonesia dipengaruhi oleh ukuran komite audit.

Kata Kunci : Modal Intelektual, Pengungkapan Modal Intelektual, Dewan Direksi, Dewan Komisaris Independen, Komite Audit, Kepemilikan Manajerial.

ABSTRACT

The research aimed to determine the effect of corporate governance structure, such as the board of directors, the independent commissioners, audit committee, and managerial ownership on intellectual capital disclosure in the company which is successively recorded as LQ 45 on the Indonesian Stock Exchange during 2011 – 2013. This research is using a quantitative approach. The sampling method used is census sampling method. The sample used are the company which is successively recorded as LQ 45 on the Indonesian Stock Exchange during 2011 – 2013 as many as 24 companies. Panel data regression analysis is used to analyse the data.

The results showed that the activity of intellectual capital disclosure in Indonesia is not influenced by the board of directors and the independent commissioners. Besides, the activity of intellectual capital disclosure is not determined by the presence or absence of managerial ownership. However, intellectual capital disclosure undertaken by the companies in Indonesia is more influenced by the size of audit committee.

Keywords: Intellectual Capital, Intellectual Capital Disclosure, Board of Director, Independent Commissioner, Audit Committee, Managerial Ownership