

ABSTRACT

The purpose of this study was to examine and obtain empirical evidence regarding the influence of audit committee independence, audit committee financial expertise, audit committee meeting frequency, audit committee size, and multiple directorships of audit committee members of the company's voluntary disclosure.

The study population is a banking company listed on the Indonesia Stock Exchange in 2011-2014. Sampling was performed using a non probability sampling through purposive sampling. Data analysis techniques used in this study is multiple linear regression.

Test results show audit committee independence and audit committee size had significant effect on voluntary disclosure, while audit committee financial expertise, audit committee meeting frequency, and multiple directorships of audit committee members had no significant effect on voluntary disclosure.

Keywords : Voluntary Disclosure, Audit Committee Characteristics, Annual Report

