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THE INFLUENCE OF CHARACTERISTICS OF THE BOARD OF COMMISSIONERS, AUDIT COMMITTEE MEETINGS AND AUDITOR TYPE ON INTELLECTUAL CAPITAL DISCLOSURE

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Abstract

Purpose - To analyse the influence of characteristics of the board of commissioners, audit committee meetings and auditor type on the intellectual capital disclosure of service companies listed on the Indonesian Stock Exchange in 2015.

Methodology - The sample size used was 107 service-industry firms listed on the Indonesian Stock Exchange in 2015.

Findings - The frequency of the board of commissioners' meetings, the frequency of the audit committee's meetings and auditor type each have a positive and significant influence on intellectual capital disclosure. Gender diversity in the board of commissioners has a negative and significant influence on intellectual capital disclosure.

Conclusion - The Independent variables board of commissioners meeting frequency, audit committee meeting frequency and auditor type have a positive and significant influence on intellectual capital disclosure. Gender diversity in the board of commissioners has a negative and significant influence on intellectual capital disclosure.

Author Keywords

Board of commissioners meeting, Gender diversity, Audit committee's meeting, Auditor type, Intellectual capital disclosure

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