ABSTRAK

Tujuan dari penelitian ini untuk menguji pengaruh antara variabel-variabel mekanisme *good corporate governance (GCG)* dan *intellectual capital disclosure* (ICD). Masalah penelitiannya adalah bagaimana pengaruh ukuran dewan komisaris, proporsi komisaris independen, ukuran komite audit dan struktur kepemilikan terhadap *intellectual capital disclosure*. Penelitian ini menggunakan sampel 17 perusahaan LQ 45 di Bursa Efek Indonesi di tahun 2012-2016. Penentuan sampel dilakukan dengan metode *purposive sampling*. Selanjutnya, data penelitian dianalisis dengan menggunakan analisis regresi berganda, dengan menggunakan *software* SPSS versi 20.

Hasil dari analisis yang didasarkan pada pengukuran *intellectual capital disclosure* (ICD). Proporsi ukuran dewan komisaris berpengaruh signifikan terhadap ICD. Proporsi dewan komisaris independen berpengaruh signifikan terhadap ICD. Ukuran komite audit tidak berpengaruh signifikan terhadap ICD. Struktur Kepemilikan tidak berpengaruh signifikan terhadap ICD.

Kata kunci: *Good Corporate Governance*, *Intellectual Capital Disclosure*, *Annual Report* dan *Content Analysis*.

ABSTRACT

The purpose of this research is to examine the effect between good corporate governance (GCG) mechanism and intellectual capital disclosure (ICD). The research problems is how the influences of The proportion size of commissioners, proportion of independent commissioners, the size of the of audit committee, share concentration and leverage on intellectual capital disclosure. This research use samples of 17 listed firms LQ 45 on Indonesian Stock Exchange in 2012-2016. The sampling method is purposive sampling. Furthermore, research data are analyzed by multiple regression analysis, by using SPSS version 20 software.

Results of the analysis based on the measure of intellectual capital disclosure (ICD). The proportion size of commissioners significantly influence to ICD. proportion of independent commissioner significantly influences to ICD. Size of audit committee does not significantly influences to ICD. share concentration significantly influences to ICD..

Keywords: Good Corporate Governance, Intellectual Capital Disclosure, Annual Report and Content Analysis.