

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh struktur *corporate governanve* terhadap *intellectual capital disclosure* pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2012. Struktur *corporate governance* yang digunakan dalam penelitian ini meliputi komisaris independen, rapat dewan komisaris, komite audit, rapat komite audit dan konsentrasi kepemilikan saham.

Populasi dari penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di BEI tahun 2012. Total sampel penelitian adalah 52 perusahaan manufaktur yang ditentukan melalui *purposive sampling*. Jenis data yang digunakan pada penelitian ini adalah data sekunder dari laporan tahunan perusahaan. Analisis *intellectual capital disclosure* pada laporan tahunan perusahaan dengan menggunakan Indeks *intellectual capital disclosure*. Analisis data dilakukan dengan pengujian hipotesis dan metode analisis regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa struktur *corporate governanve* berpengaruh signifikan terhadap *intellectual capital disclosure*. Secara parsial komisaris independen dan rapat dewan komisaris tidak berpengaruh signifikan terhadap *intellectual capital disclosure*. Komite audit, rapat komite audit dan konsentrasi kepemilikan saham berpengaruh signifikan terhadap *intellectual capital disclosure*.

Kata kunci: Struktur *Corporate Governance*, *Intellectual Capital Disclosure*, Indeks *Intellectual Capital Disclosure*.

ABSTRACT

This research aims to analyze the influence of the structure of corporate governance which is intellectual capital disclosure at the manufacturing companies listed on the Stock Exchange in 2012. The structure of corporate governance that was used in this research are independent board of commissioners, board of commissioners meetings, audit committee, audit committee meetings, and concentrated ownership.

The population of this research are all manufacturing companies listed on the Stock Exchange in 2012. Total research sample are 52 manufacturing firms that was selected with purposive sampling. The type of data used in this research are secondary data from company is annual reports. Analysis of intellectual capital disclosure in annual reports of companies using intellectual capital disclosure index. Data analysis is conducted using test of hypothesis, and multiple linear regression analysis method.

The results of this research indicate that the structure of corporate governance has a significant effect on the intellectual capital disclosure. Partially independent board of commissioners and the board of commissioners meetings have no significant effect on intellectual capital disclosure. The audit committee, audit committee meetings, and concentration of stock ownership significantly influence the intellectual capital disclosure.

Keywords: The structure of Corporate Governance, Intellectual Capital Disclosure, Intellectual Capital Disclosure Index.