

ABSTRAK

ANNISA ADELIA. *Pengaruh Ukuran Komite Audit, Frekuensi Rapat Komite Audit, Research and Development, dan Pertumbuhan Perusahaan terhadap Intellectual Capital Disclosure*. Fakultas Ekonomi Universitas Negeri Jakarta. 2019.

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran komite audit, frekuensi rapat komite audit, *research and development*, dan pertumbuhan perusahaan terhadap *intellectual capital disclosure* pada perusahaan sektor jasa yang terdaftar di Bursa Efek Indonesia tahun 2016 dan 2017. Penelitian ini menggunakan data sekunder berupa laporan tahunan yang diperoleh dari Bursa Efek Indonesia.

Hasil uji hipotesis menunjukkan bahwa frekuensi rapat komite audit, memiliki pengaruh positif dan signifikan terhadap *intellectual capital disclosure*, sedangkan ukuran komite audit, *research and development*, serta pertumbuhan perusahaan tidak memiliki pengaruh terhadap *intellectual capital disclosure*.

Hasil dari penelitian ini menunjukkan angka yang stagnan pada *ICD index* selama dua periode penelitian, untuk penelitian selanjutnya disarankan untuk menggunakan data panel atau menggunakan sistem koding *five way numerical coding* untuk hasil nilai *ICD index* yang lebih variatif, dan menggunakan variabel – variabel lain yang berpengaruh terhadap *intellectual capital disclosure* seperti: keahlian keuangan komite audit, kinerja keuangan, dan keinformatifan laporan keuangan.

Kata Kunci : *Ukuran Komite Audit, Frekuensi Rapat Komite Audit, Research and Development, Pertumbuhan Perusahaan, Intellectual Capital Disclosure, Perusahaan Sektor Jasa*

ABSTRACT

ANNISA ADELIA. The Influence of the Size of Audit Committee, the Frequency Audit Committee's Meeting, Research and Development, and Firm Growth on Intellectual Capital Disclosure. Faculty of Economics, Universitas Negeri Jakarta. 2017

This research is conducted to analyze the influence of the Size of Audit Committee, the Frequency of Audit Committee's Meeting, Research and Development, and Firm Growth on Intellectual Capital Disclosure on the service companies listed in Indonesian Stock Exchange in 2016 and 2017 by using annual report taken from Indonesian Stock Exchange.

The result of hypothesis test showed that the frequency of audit committee's meeting influences intellectual capital disclosure positively and significantly. On the other hand, the Size of Audit Committee, Research and Development, and Firm Growth does not has influences on the intellectual capital disclosure.

The results of this research didn't shows any significant changes on the ICD index in two years, 2016 and 2017. Next research may choose panel data or using five way numerical coding for more various results, and also using variables such as audit committee financial expertise, financial performance and financial report informativeness.

Keywords : *The Size of Audit Committee, Frequency of Audit Committee's Meeting, Research and Development, Firm Growth, Intellectual Capital Disclosure, Service Companies*