

ABSTRACT

This study aims to examine the influence of corporate governance mechanism towards intellectual capital disclosures. The measurement of intellectual capital disclosures in a company of this study used the index that is developed by Haji and Ghazali (2013). The independent variables in this research are the board size, the CEO duality, the number of audit committee, and the existence of women directors. The dependent variable in this study is intellectual capital disclosures. The population of this study is high intellectual capital intensive companies that listed in the Indonesia Stock Exchange and Bursa Malaysia. The sampling technique used in this study is purposive sampling. The analysis that used in this study are multiple linear regression, simple linear regression, independent sample t-test, and chow test with SPSS 15.0. The results of this study indicate that the board size and audit committee have a positive significant effect towards intellectual capital disclosures in Indonesia. Only audit committee has a positive significant effect towards intellectual capital disclosures in Malaysia. There is no difference in the level of intellectual capital disclosures in Indonesia and Malaysia. However, there are differences in the effect of board size, CEO duality, audit committee, and board gender towards intellectual capital disclosures level in Indonesia and Malaysia.

Keywords: board size, CEO duality, audit committee, board gender, and intellectual capital disclosures.