

**THE INFLUENCE OF CORPORATE GOVERNANCE MECHANISM
TOWARDS INTELLECTUAL CAPITAL DISCLOSURES
(Empirical Study on High Intellectual Capital Intensive Company listed in
the Indonesia Stock Exchange and Bursa Malaysia
Year 2015 and 2016)**

UNDERGRADUATE THESIS

Submitted as Partial Fulfillment of the Requirement for the Attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta



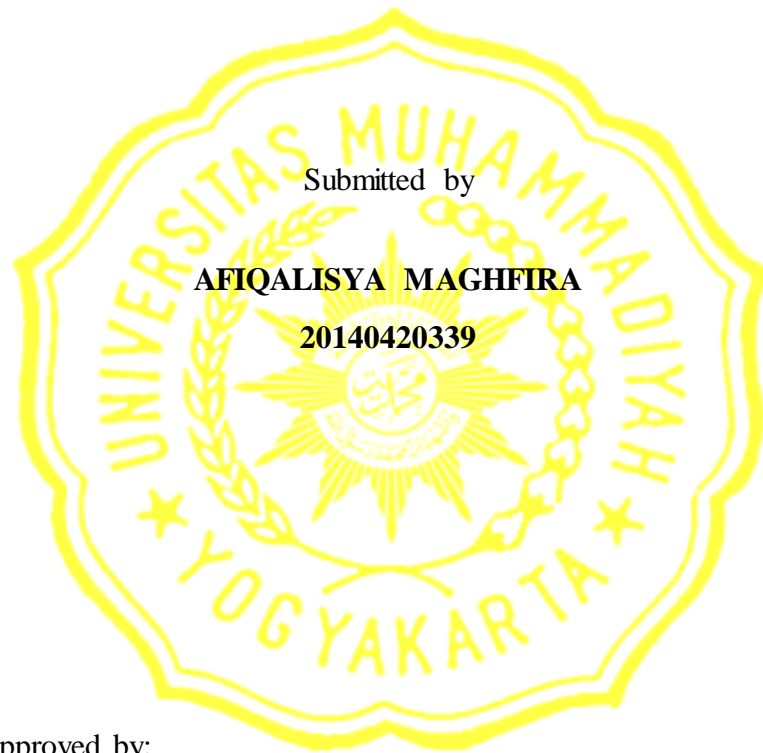
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**FACULTY OF ECONOMICS AND BUSINESS
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2017**

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I declare that the undergraduate thesis entitled “**THE INFLUENCE OF CORPORATE GOVERNANCE MECHANISM TOWARDS INTELLECTUAL CAPITAL DISCLOSURE (Empirical Study on High Intellectual Capital Intensive Company listed in the Indonesia Stock Exchange and Bursa Malaysia Year 2015 and 2016)**” is my own original work to fulfill the requirement for the degree of *Sarjana Ekonomi (SE)* in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. It does not incorporate any materials previously written or published by other people, except those indicated in quotations and bibliography. Due to this fact, I am the one and only person responsible for the undergraduate thesis if there is any objection or claim from others.

Yogyakarta, December 15th, 2017

The Researcher,

Afqalisya Maghira

MOTTOS

All the impossible is possible for those who believe

- Unknown -

Orang lain tidak akan selalu mengerti hidup kita karena mereka bukan kita.
Pun sama, kita pun tidak akan selalu mengerti hidup orang lain karena kita bukan mereka.

- Tere Liye -

Sebaik-baiknya manusia adalah yang bermanfaat bagi orang lain

- HR Ahmad -

DEDICATION PAGE

Skripsi ini kupersembahkan untuk

- Allah SWT yang telah memberikan nikmat dan karunia-Nya kepada penulis. Sehingga, penulis dapat menyelesaikan tugas akhirnya dengan lancar.
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- Dosen Muda Prodi Akuntansi (Mbak Kiki, Mbak Fitri, Mas Ilham, Mbak Evy). Terimakasih atas bantuan, ilmu, dan segalanya yang telah diberikan kepada penulis.
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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.

PREFACE

Assalamu'alaikum Wr. Wb

All praise and gratitude to Allah SWT who has bestowed His Grace and Hidayah so that the writer can finish this undergraduate thesis. Shalawat and greetings are always poured into the great prophet Muhammad SAW.

This undergraduate thesis entitled "The Influence of Corporate Governance Mechanism towards Intellectual Capital Disclosure" is written to fulfill one of the requirements for the attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The success of the author cannot be separated from the support, guidance, help, and prayers from various parties. Therefore on this occasion the writer would like to thank to:

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perfection. Therefore, the writer expects criticism and suggestions that are constructive. In conclusion, hopefully thesis can be useful for the readers.

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Yogyakarta, November 27th, 2017

Writer

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