

ABSTRACT

This study aims to examine the influence of company characteristics and corporate governance mechanism of the intellectual capital disclosure and the effect on firm value. Measurement of intellectual capital disclosure in a company of this research used the disclosure index by Meca and Martinez (2007). The independent variable in this research is size, leverage, age, the number of commissioner, the number of audit committee, and intellectual capital disclosure. The dependent variable in this research is intellectual capital disclosure and firm value. The population of this research is intellectual capital (IC) intensive companies that listed in Indonesia Stock Exchange and Singapore Stock Exchange. The sampling technique used in this study is purposive sampling. With these method, the study using top high IC intensive companies in Indonesian and Singapore. The analysis of this study uses multiple linear regression, simple linear regression, and independent sample t-test using SPSS 15.0. The results of this study indicate that size, leverage, the number of commissioner, has positive influence on intellectual capital disclosure and intellectual capital disclosure has positive influence on firm value in Indonesian. The number of commissioner, has positive influence on intellectual capital disclosure and intellectual capital disclosure has positive influence on firm value in Singapore. There is a difference level of intellectual capital disclosure between Indonesian and Singapore.

Keywords: size, leverage, age, the number of commissioner, the number of audit committee, intellectual capital disclosure, and firm value