

ABSTRACT

This study aims to examine the influence of corporate governance mechanism towards intellectual capital disclosure and the impact on firm value. The sample used in this study is high intellectual capital intensive company listed in the Indonesia Stock Exchange and Stock Exchange of Thailand. The independent variables in this research are board independence, board size, board gender, audit committee, foreign ownership, and intellectual capital disclosure. The dependent variables in this research are intellectual capital disclosure and firm value. The sampling technique used in this study is purposive sampling. The study use top high IC intensive companies in Indonesia and Thailand. This research found that board size have positive and significant effect towards intellectual capital disclosure in Indonesia and Thailand. Foreign ownership have positive and significant effect towards intellectual capital disclosure in Thailand. Intellectual capital disclosure have positive and significant effect towards firm value in Indonesia and Thailand.

Keywords : board independence, board size, board gender, audit committee, foreign ownership, intellectual capital disclosure, and firm value.