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# **The impact of audit committee characteristics on corporateVoluntary disclosure**

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**The purpose of this study is to examine the impact of the audit committee's characteristics on the voluntary disclosure of large companies. In this study, the voluntary disclosure of information was measured using 68 indicators used in previous studies. The present research is applied in terms of its purpose and a methodological point of view, it is a descriptive-correlation research type. For this purpose, the required data 109 companies listed in Tehran Stock Exchange, Which financial statements and board activity reports, the beginning of fiscal year 1391 to the end of fiscal year 1395, which was published in a five-year period. The results of the research indicate that there is a positive and significant relationship between the independence of the audit committee and the multiple directorates of the audit committee members, and there is a meaningful relationship between the size of the audit committee and voluntary disclosure. But there is no meaningful relationship between the financial expertise of the audit committee members and voluntary disclosure.**

**Keywords : Keyword: Voluntary Disclosure, Audit Committee, Corporate Governance.**

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