

INTISARI

Penelitian ini bertujuan untuk menganalisis mekanisme *corporate governance* terhadap tingkat kepatuhan *mandatory disclosure*. Proses identifikasi item tingkat kepatuhan *mandatory disclosure* menggunakan *checklist* BAPEPAM LK No. VIII G.7 tahun 2012. Mekanisme *corporate governance* yang digunakan antara lain adalah jumlah anggota dewan komisaris, persentase rapat dewan komisaris, proporsi komisaris independen dan jumlah anggota komite audit.

Sampel penelitian ini adalah perusahaan perbankan yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2014-2015. Alat analisis untuk menguji hipotesis yaitu analisis regresi berganda dengan menggunakan program SPSS 21.0. Hasil penelitian menunjukkan bahwa jumlah anggota dewan komisaris berpengaruh positif terhadap tingkat kepatuhan *mandatory disclosure*. Sedangkan persentase rapat dewan komisaris berpengaruh negatif terhadap tingkat kepatuhan *mandatory disclosure*. Proporsi komisaris independen dan jumlah anggota komite audit tidak berpengaruh terhadap tingkat kepatuhan *mandatory disclosure*.

Kata kunci : *mandatory disclosure*, jumlah anggota dewan komisaris, persentase rapat dewan komisaris, proporsi komisaris independen, jumlah anggota komite audit.

ABSTRACT

This study aims to analyze the mechanism of corporate governance in compliance level of mandatory disclosure. The identification process of compliance of mandatory disclosure used item checklist issued by BAPEPAM LK number VIII.G.7 2012. Corporate governance mechanisms used in this research are total member of board commissioners, percentage of board commissioner meetings, proportion of independent commissioners and total member of audit committee.

The samples in this research were banking companies listed in Indonesia Stock Exchange (ISX) year 2014-2015. The analysis tool in order to test the hypothesis was multiple regression by using SPSS 21.0. The result of this study indicates that total member of board commissioner has positive effect on compliance level of mandatory disclosure. While the percentage of board commissioner meetings has negative effect on compliance level of mandatory disclosure. Proportion of independent commissioners and total member of audit committee doesn't any effect on compliance level of mandatory disclosure.

Keywords : mandatory disclosure, member of board commissioners, percentage of board commissioner meetings, proportion of independent commissioners and total member of audit committee.