

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh struktur kepemilikan dan mekanisme *corporate governance* terhadap tingkat kepatuhan *mandatory disclosure* konvergensi IFRS. Proses identifikasi item tingkat kepatuhan *mandatory disclosure* konvergensi IFRS menggunakan *item checklist* yang dikeluarkan oleh BAPEPAM LK No. VIII.G.7 tahun 2012. Struktur kepemilikan yang digunakan antara lain kepemilikan manajerial, kepemilikan publik, dan kepemilikan asing. Sedangkan mekanisme *corporate governance* yang digunakan antara lain jumlah rapat dewan komisaris, keberadaan komisaris wanita, proporsi komisaris independen, dan jumlah anggota komite audit.

Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2012-2015. Alat analisis untuk menguji hipotesis yaitu analisis regresi berganda dan sederhana dengan menggunakan SPSS 23.0. Hasil penelitian ini menunjukkan bahwa kepemilikan publik dan keberadaan komisaris wanita berpengaruh positif signifikan terhadap tingkat kepatuhan *mandatory disclosure* konvergensi IFRS. Sedangkan kepemilikan manajerial, kepemilikan asing, jumlah rapat dewan komisaris, proporsi komisaris independen, dan jumlah anggota komite audit tidak berpengaruh positif signifikan terhadap tingkat kepatuhan *mandatory disclosure* konvergensi IFRS.

Kata kunci : *Mandatory Disclosure*, Struktur Kepemilikan, Kepemilikan Manajerial, Kepemilikan Publik, Kepemilikan Asing, Mekanisme *Corporate Governace*, Jumlah Rapat Dewan Komisaris, Keberadaan Komisaris Wanita, Proporsi Komisaris Independen, dan Jumlah Anggota Komite Audit.

ABSTRACT

This study aims to analyze the influence ownership structure and corporate governance mechanism on the level of compliance with mandatory disclosure IFRS convergence.. The identification process of compliance level of mandatory disclosure IFRS convergence used item checklist issued by BAPEPAM LK number VIII.G.7 in 2012. The ownership structure used in this research are managerial ownership, public ownership, foreign ownership. While the corporate governance mechanisms used in this research are total of board commissioner meetings, the existence of female commissioners, the proportion of independent commissioner, and the number of audit committee members.

The samples in this research were manufacturing companies listed in Indonesia Stock Exchange (ISX) in 2012-2015. The analysis tool in order to test the hypothesis was multiple regression and simple regression analysis by using SPSS 23.0. The results of this study indicates that the public ownership and the existence of female commissioners has a significant positive effect on the level of compliance with mandatory disclosure IFRS convergence. While the managerial ownership, foreign ownership, total of board commissioner meetings, the proportion of independent commissioner, and the number of audit committee members has no significant positive effect on the level of compliance with mandatory disclosure IFRS convergence.

Keywords: *mandatory disclosure, ownership structure, managerial ownership, public ownership, foreign ownership, corporate governance, total of board commissioner meetings, the existence of female commissioners, the proportion of independent commissioner, and the number of audit committee members.*