

ABSTRACT

The study aimed to test and examine the empirical evidence about the effect of managerial ownership, institutional ownership, the proportion of independent board commissioners, and the frequency of audit committee meetings on mandatory disclosure compliance levels. The population in this study are non-financial companies listed on the Indonesia Stock Exchange in 2016. Sampling that used in this study is purposive sampling method and obtained 171 samples. Data analyzed in this study processed from financial reporting company. The analysis technique used for the test is multiple regression using SPSS version 15.

The results show that managerial ownership, institutional ownership, the proportion of independent board commissioners had a positive and significant effect on mandatory disclosure compliance level. The frequency of audit committee meetings had no effect on mandatory disclosure compliance level.

Keywords: *managerial ownership, institutional ownership, the proportion of independent board commissioners, the frequency of meetings of the audit committee, mandatory disclosure.*