

INTISARI

Penelitian ini bertujuan untuk menganalisis peran mekanisme *corporate governance* terhadap tingkat kepatuhan *mandatory disclosure* konvergensi IFRS serta dampaknya terhadap *return* saham pada perusahaan BUMN yang terdaftar di Bursa Efek Indonesia tahun 2014-2017. Dalam penelitian ini diperoleh 80 sampel yang dipilih dengan metode *purposive sampling*. Metode analisis pada penelitian ini menggunakan regresi berganda dan sederhana dengan program IBM SPSS versi 21.

Hasil penelitian ini menunjukkan bahwa kepemilikan asing, jumlah anggota dewan komisaris, jumlah rapat dewan komisaris dan jumlah anggota komite audit berpengaruh terhadap tingkat kepatuhan *mandatory disclosure* konvergensi IFRS. Untuk kepemilikan manajerial, kepemilikan institusional dan proporsi komisaris independen tidak berpengaruh terhadap tingkat kepatuhan *mandatory disclosure* konvergensi IFRS. Sedangkan tingkat kepatuhan *mandatory disclosure* konvergensi IFRS tidak berpengaruh terhadap *return* saham.

Kata Kunci : *Return Saham, Mandatory Disclosure, Kepemilikan Manajerial, Kepemilikan Institusional, Kepemilikan Asing, Jumlah Anggota Dewan Komisaris, Proporsi Komisaris Independen, Jumlah Rapat Dewan Komisaris dan Jumlah Anggota Komite Audit.*

ABSTRAK

This study aims to analyze the role of mechanism corporate governance on the level of compliance with mandatory disclosure IFRS convergence and its impact on stock return in State-Owned Enterprises listed on the Indonesia Stock Exchange in 2014-2017. In this study, there are 80 samples were selected by purposive sampling method. Analysis of data using IBM SPSS program version 21.0.

This result is indicate that foreign ownership, the number of members of the board of commissioners, the number of board of commissioner meetings and the number of audit committee members has significant effect on the level of compliance with mandatory disclosure IFRS convergence. For managerial ownership, institutional ownership and the proportion of independent commissioners hasn't significant effect on the level of compliance with mandatory disclosure IFRS convergence. While, the level of compliance with mandatory disclosure IFRS convergence hasn't significant effect on stock return.

Keywords : stock return, the level of compliance with mandatory disclosure IFRS convergence, foreign ownership, the number of members of the board of commissioners, the number of board of commissioner meetings, the number of audit committee members, managerial ownership, institutional ownership and the proportion of independent commissioners.