

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance* terhadap *mandatory disclosure* konvergensi *IFRS* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan Bursa Efek Malaysia periode 2012-2014. Variabel yang diuji dalam penelitian ini terdiri dari proporsi dewan komisaris, dewan komisaris independen, jumlah komite audit, dan jumlah rapat komite audit.

Penelitian ini menggunakan metode *purposive sampling* dalam menentukan jumlah sampel yang digunakan, diperoleh 225 perusahaan manufaktur Indonesia dan 489 perusahaan manufaktur Malaysia. Pengujian yang dilakukan antara lain: statistik deskriptif, asumsi klasik, regresi berganda, *F test*, *t test*, *chow test* dan koefisien determinasi.

Hasil penelitian: 1) proporsi dewan komisaris tidak berpengaruh terhadap *mandatory disclosure* di Indonesia dan Malaysia, 2) dewan komisaris independen dan jumlah komite audit berpengaruh negatif terhadap *mandatory disclosure* di Indonesia, sedangkan di Malaysia tidak berpengaruh, 3) jumlah rapat komite audit berpengaruh positif terhadap tingkat kepatuhan *mandatory disclosure* di Indonesia dan Malaysia, 4) terdapat perbedaan tingkat kepatuhan *mandatory disclosure* konvergensi *IFRS* di Indonesia dan Malaysia, 5) terdapat perbedaan pengaruh mekanisme *corporate governance* terhadap kepatuhan *mandatory disclosure* di Indonesia dan Malaysia.

Kata kunci: Proporsi dewan komisaris, dewan komisaris independen, jumlah komite audit, jumlah rapat komite audit, *mandatory disclosure*.

ABSTRACT

This study aimed to verify the influence of corporate governance mechanisms to mandatory disclosure convergence of IFRS on Manufacturing companies listed in Indonesia Stock Exchange and Malaysia Stock Exchange period 2012-2014. The variables tested in this study consisted the proportion of commissioners board, commissioners independent board, the number of audit committee, and the number of audit committee meetings.

This study using purposive sampling method in determining the number of samples used, obtained 225 Indonesian manufacturing companies and 489 manufacturing companies in Malaysia. Tests performed include: descriptive statistics, classical assumptions, regression, F test, t test, chow test and coefficient of determination.

Results of the study: 1) the proportion of commissioners board did not affect the level of compliance of mandatory disclosure in Indonesia and Malaysia, 2) the commissioners independent board and the number of audit committee negatively affect the level of mandatory disclosure in Indonesia, while in Malaysia has no effect, 3) the number of audit committee meetings positively affects the level of compliance of mandatory disclosure in Indonesia and Malaysia, 4) there are differences in the level of compliance with mandatory disclosure of IFRS convergence in Indonesia and Malaysia, 5) there are differences effect of corporate governance mechanisms on compliance mandatory disclosure in Indonesia and Malaysia.

Keywords: Proportion commissioners board, commissioners independent board, the number of audit committee, the number of audit committee meetings, mandatory disclosure.