

## INTISARI

Penelitian ini bertujuan untuk menganalisis mekanisme *corporate governance* dalam tingkat kepatuhan *mandatory disclosure* konvergensi IFRS serta dampaknya terhadap *Return Saham*. Proses identifikasi item tingkat kepatuhan *mandatory disclosure* konvergensi IFRS menggunakan *item checklist* yang dikeluarkan oleh BAPEPAM LK No. VIII.G.7 tahun 2012. Mekanisme *corporate governance* yang digunakan antara lain jumlah anggota dewan komisaris, persentase kehadiran anggota dewan komisaris dalam rapat, dan kepemilikan dispersi.

Sampel penelitian ini adalah perusahaan perbankan yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2012-2015. Alat analisis untuk menguji hipotesis yaitu analisis regresi berganda dan sederhana dengan menggunakan SPSS 22.0. Hasil penelitian ini menunjukkan bahwa jumlah anggota dewan komisaris, persentase kehadiran anggota dewan komisaris dalam rapat, dan kepemilikan dispersi berpengaruh signifikan terhadap tingkat kepatuhan *mandatory disclosure* konvergensi IFRS. sedangkan tingkat kepatuhan *mandatory disclosure* konvergensi IFRS tidak berpengaruh signifikan terhadap *return saham*.

Kata kunci : *Return Saham, Mandatory Disclosure, Mekanisme Corporate Governace, Jumlah Anggota Dewan Komisaris, Persentase Kehadiran Anggota Dewan Komisaris Dalam Rapat, dan Kepemilikan Dispersi.*

## **ABSTRACT**

*This study aims to analyze the mechanism of corporate governance in compliance level of mandatory disclosure IFRS convergence and its impact on stock return. The identification process of compliance level of mandatory disclosure IFRS Convergence used item checklist issued by Bapepam LK number VIII.G.7 2012. Corporate governance mechanisms used in this research are total member of board of commissioners, percentage of attendance of board commissioners member in the meeting, and dispersion ownership.*

*The samples in this research were banking companies listed in Indonesia Stock Exchange (ISX) year 2012-2015. The analysis tool in order to test the hypothesis was multiple regression and simple regression analysis by using SPSS 22.0. The results of this study indicates that the total number of members of the board of commissioners, percentage of attendance of board commissioners member in the meeting, and dispersion ownership has significant effect on compliance level of mandatory disclosure IFRS convergence. While the compliance level of mandatory disclosure IFRS convergence has no significant effect on Stock Return.*

*Keywords: Stock Return, Mandatory Disclosure, Corporate Mechanism Governace, Number of Members of the Board of Commissioners, Percentage of Attendance of Board Commissioners Member In The Meeting, and Dispersion Ownership.*