

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh struktur *corporate governance* terhadap *mandatory disclosure* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2015. Variabel yang diuji dalam penelitian ini terdiri dari kepemilikan manajerial, kepemilikan institusional, proporsi komisaris independen, jumlah rapat dewan komisaris, jumlah anggota dewan komisaris dan jumlah anggota komite audit. Penelitian ini menggunakan metode *purposive sampling*, diperoleh 120 perusahaan manufaktur di Indonesia. Pengujian yang dilakukan antara lain: statistik deskriptif, asumsi klasik, regresi berganda, koefisien determinasi, *F test* dan *t test*.

Hasil penelitian: 1) kepemilikan manajerial tidak berpengaruh terhadap *mandatory disclosure* di Indonesia, 2) kepemilikan institusional tidak berpengaruh terhadap *mandatory disclosure* di Indonesia, 3) proporsi komisaris independen berpengaruh positif terhadap tingkat kepatuhan *mandatory disclosure* di Indonesia 4) jumlah rapat dewan komisaris berpengaruh negatif terhadap *mandatory disclosure* di Indonesia, 5) jumlah anggota dewan komisaris tidak berpengaruh terhadap *mandatory disclosure* di Indonesia, 6) jumlah anggota komite audit tidak berpengaruh terhadap *mandatory disclosure* di Indonesia.

Kata kunci: Kepemilikan manajerial, kepemilikan institusional, Proporsi komisaris independen, jumlah rapat dewan komisaris, jumlah anggota dewan komisaris, jumlah anggota komite audit, *mandatory disclosure*.

## **ABSTRACT**

*This study aimed to verify the influence of corporate governance structure to mandatory disclosure on Manufacturing companies listed in Indonesia Stock Exchange period 2013-2015. The variables tested in this study consisted of managerial ownership, institutional ownership, the proportion of independent directors, the number of commissioners meeting, the number of commissioners and the number of audit committee members. This study using purposive sampling method in determining the number of samples used, obtained 120 Indonesian manufacturing companies. Tests performed include: descriptive statistics, classical assumptions, regression, coefficient of determination, F test and t test.*

*Results of the study: 1) managerial ownership did not affect the level of compliance of mandatory disclosure in Indonesia, 2) institutional ownership did not affect the level of compliance of mandatory disclosure in Indonesia, 3) the proportion of independent directors positively affects the level of compliance of mandatory disclosure in Indonesia, 4) the number of commissioners meeting negatively affect the level of mandatory disclosure in Indonesia, 5) the number of commissioners did not affect the level of compliance of mandatory disclosure in Indonesia, 6) the number of audit committee members did not affect the level of compliance of mandatory disclosure in Indonesia.*

*Keywords: Managerial ownership, institutional ownership, the proportion of independent directors, the number of commissioners meeting, the number of commissioners, the number of audit committee members, mandatory disclosure.*