

Corporate Governance Dalam Tingkat Kepatuhan *Mandatory Disclosure* Konvergensi IFRS terhadap laporan laba rugi komprehensif. Identifikasi item Tingkat Kepatuhan *Mandatory Disclosure* Konvergensi IFRS menggunakan *Cheklis* BAPEPAM LK. Item-item yang dipilih ini disesuaikan dengan PSAK yang berlaku di Indonesia. Karakteristik *Corporate Governance* yang digunakan antara lain adalah jumlah anggota dewan komisaris, proporsi komisaris independen, latar belakang komisaris utama, proporsi komisaris wanita, jumlah anggota komite audit, jumlah rapat dewan komisaris, jumlah rapat komite audit.

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2012 - 2013. Pemilihan sampel penelitian ini menggunakan metode *purposive sampling*, yaitu perusahaan yang menerbitkan *annual report*. Berdasarkan metode *purposive sampling*, jumlah sampel penelitian ini adalah 135. Alat analisis untuk menguji hipotesis yaitu analisis regresi berganda dengan menggunakan program SPSS 21.

Hasil penelitian ini menunjukkan bahwa Proporsi komisaris independen, Latar belakang komisaris utama, Jumlah anggota komite audit dan Jumlah rapat dewan komisaris berpengaruh positif terhadap Tingkat Kepatuhan *Mandatory Disclosure* Konvergensi IFRS, sedangkan Jumlah anggota dewan komisaris, Proporsi komisaris wanita dan Jumlah rapat komite audit tidak berpengaruh signifikan terhadap Tingkat Kepatuhan *Mandatory Disclosure* Konvergensi IFRS.

Kata kunci: *Mandatory Disclosure*, *Corporate Governance*, jumlah anggota dewan komisaris, proporsi komisaris independen, latar belakang komisaris utama, proporsi komisaris wanita, jumlah anggota koite audit, jumlah rapat dewan komisaris dan jumlah rapat komite audit.

ABSTRACT

This research aimed to analyze the influence of corporate governance structure in the level of compliance of the mandatory disclosure IFRS convergence to the income statement. Identify the level of compliance of the mandatory disclosure items convergence of IFRS using the checklist Bapepam-LK. The selected items adapted to PSAK that apply in Indonesian. Characteristics of corporate governance which is used among other things is the number of commissioners major proportion of independent directors, the background of the main commissioner, commissioner proportion of women, the number of audit committee members, the number of board meetings, the number of audit committee meetings.

Population of this research are manufacturing companies listed in Indonesia Stock Exchange (IDX) in 2012-2013. This research sample selection using purposive sampling method, the company that publishes annual reports. Based on the purposive sampling method, the sample size of this research is 135. The analysis tool to test the hypothesis of multiple regression using SPSS 21 program.

The results showed that the proportion of independent directors, background of the main commissioner, the number of audit committee members, and the number of board meetings positive effect on the level of compliance with mandatory disclosure IFRS convergence, while the number of commissioners, the proportion commissioner of women and the number of meetings of the audit committee has no effect significantly to the level of compliance with mandatory disclosure IFRS convergence.

Keywords: mandatory disclosure, corporate governance, the number of commissioners, the proportion of independent directors, the background of the main commissioner, commissioner proportion of women, the number of audit committee members, the number of board meetings, and the number of audit committee