

The Effect Of Corporate Governance On Compliance Of Mandatory Disclosure

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Abstract

This study aims to determine the effect of the corporate governance proxied by the board of commissioners, women commissioners, audit committee, audit committee independence, managerial ownership and public ownership on compliance of mandatory disclosure in public companies listed on the Indonesia Stock Exchange. This research is a quantitative type of research using secondary data, namely annual reports and company annual financial reports. The population of this study is the property, real estate, and building construction sector companies listed on the Indonesia Stock Exchange (BEI) during the 2015-2019 period. The research sample was selected using purposive sampling method in order to obtain 12 sample companies. The data were analyzed using multiple linear regression analysis processed with the SPSS version 25 data application. The results showed that the audit committee independence had no effect on compliance of mandatory disclosure, while the board of commissioners, women commissioners, audit committee, managerial ownership and public ownership had an effect on compliance of mandatory disclosure. The implication of this research is that companies, especially in the property, real estate, and building construction sectors can increase the compliance of mandatory disclosure companies by maximizing aspects that have a positive impact on compliance of mandatory disclosure.

Keywords: Corporate governance, Mandatory disclosure, Audit committees, Women commissioners, Managerial ownership

Pengaruh *Corporate Governance* Terhadap *Compliance of Mandatory Disclosure*

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh dari *corporate governance* yang diprosikan oleh dewan komisaris, komisaris wanita, komite audit, independensi komite audit, kepemilikan manajerial dan kepemilikan publik terhadap *compliance of mandatory disclosure* pada perusahaan publik yang tercatat di Bursa Efek Indonesia. Penelitian ini merupakan penelitian dengan jenis kuantitatif yang menggunakan data sekunder yakni *annual report* dan laporan keuangan tahunan perusahaan. Populasi penelitian ini adalah perusahaan sektor *property, real estate, dan building construction* yang terdaftar dalam Bursa Efek Indonesia (BEI) selama periode 2015-2019. Sampel penelitian dipilih menggunakan metode *purposive sampling* sehingga diperoleh 12 sampel perusahaan. Data dianalisis menggunakan analisis regresi linear berganda yang diolah dengan aplikasi olahdata SPSS versi 25. Hasil penelitian menunjukkan bahwa independensi komite audit tidak memiliki pengaruh terhadap *compliance of mandatory disclosure* sedangkan dewan komisaris, komisaris wanita, komite audit, kepemilikan manajerial dan kepemilikan publik memiliki pengaruh terhadap *compliance of mandatory disclosure*. Implikasi dari penelitian ini adalah perusahaan khususnya di bidang properti, real estate, dan konstruksi bangunan dapat meningkatkan *compliance of mandatory disclosure* perusahaan dengan memaksimalkan aspek-aspek yang berdampak positif terhadap *compliance of mandatory disclosure*.

Kata Kunci : *Corporate governance, Mandatory disclosure, Komite audit, Komisaris wanita, Kepemilikan manajerial.*