

ABSTRACT

This research aims to analyze the Effect of Corporate Governance Structure on Compliance Levels of Mandatory Disclosure of IFRS Convergence in Income Statements. The unit of analysis in this research are service companies listed on the Indonesia Stock Exchange in 2013, 2014 and 2015. Through the observation it is known that the total number of units of analysis or population is as much as 120 units of research samples taken from the population by purposive sampling.

Based on the results of data analysis that has been done, it can be conveyed several research findings that: 1) variable number of board of commissioner members has a significant positive effect on the probability of the level of company compliance in mandatory disclosure of IFRS convergence; 2) the variable proportion of independent commissioners does not affect the level of company compliance in mandatory disclosure of IFRS convergence; 3) variable number of audit committee members has a significant positive effect on the probability of the level of company compliance in mandatory disclosure of IFRS convergence; 4) variable number of audit committee meetings does not affect the level of company compliance in mandatory disclosure of IFRS convergence; 5) variable number of board of commissioner meetings has a significant positive effect on the probability of the level of company compliance in mandatory disclosure of IFRS convergence.

While the recommendations that can be given are; 1) in the next research that will be carried out, it is expected to be able to increase the number of samples of the company which restatements the income statement; 2) in the next research to be expected to be able to add the type of sample company to be studied not only service companies; and 3) in the next research to be expected to identify and present other variables that can influence the level of compliance with the disclosure of the mandatory disclosure of IFRS convergence.

Keywords: *Structure of Corporate Governance and Compliance Level of Mandatory Disclosure of IFRS Convergence*