

## **ABSTRACT**

*This study aims to measure the disclosure compliance level against PSAK convergence to IFRS by using two approaches, the dichotomous method (Cooke's method) and the alternative but rarely used, the PC method. From the results of these two methods should later be seen whether there is any significant difference.*

*This study is conducted to manufacturing companies listed in BEI by the year of 2015 with samples as many as 117 companies. The disclosure compliance level from each method are compared by using univariate statistic analysis.*

*The results show that the disclosure compliance level in Indonesia's manufacturing companies are 73,9% in dichotomous method and 71,4% in PC method. Moreover, the statistic analysis also shows that there's significant difference between results from each method. To see further and clearer difference between each method, the same calculation and statistic analysis are then conducted to the same data, only by excluding one standard, which is PSAK 1, and it is shown that there is no significant difference between each method when PSAK 1 is excluded.*

**Keywords :** Disclosure compliance level, PSAK convergence to IFRS, manufacturing companies, dichotomous method, PC method.