

ABSTRAK

Penelitian ini bertujuan untuk meneliti peran struktur Corporate Governance yang memengaruhi tingkat pengungkapan wajib mengenai kompensasi manajemen kunci di laporan keuangan berdasarkan PSAK No.7 (Revisi 2014) tentang Pihak-pihak Berelasi. Struktur CG yang diteliti adalah kepemilikan keluarga, kepemilikan manajerial, dan efektivitas komite audit, serta faktor lain seperti kualitas audit KAP dan ukuran perusahaan terhadap tingkat pengungkapan kompensasi manajemen kunci di laporan keuangan. Penelitian ini memperbaiki pengukuran variabel kepemilikan manajerial. Sampel dari penelitian ini adalah Perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia pada tahun 2014 - 2016.

Berdasarkan hasil analisis regresi berganda menunjukkan bahwa hanya dua hipotesis (variabel Ukuran Perusahaan dan Kualitas Audit KAP) yang terdukung dan tiga hipotesis (variabel Kepemilikan Manajerial, Kepemilikan Keluarga, dan Efektivitas Komite Audit) tidak terdukung.

Kata Kunci : *corporate governance*, pengungkapan, kepemilikan manajerial, Kepemilikan Keluarga, efektivitas komite Audit, Ukuran Perusahaan, kualitas audit, transaksi pihak berelasi.

ABSTRACT

This study aims to examine the role of Corporate Governance structures that affect the level of mandatory disclosure of key management compensation in the financial statements in accordance with PSAK No.7 (Revised 2014) concerning Related Parties. The CG structures studied are family ownership, managerial ownership, and audit committee effectiveness, as well as other factors such as the quality of KAP audit and firm size against the key level of disclosure of key management compensation in the financial statements. This study improves the measurement of managerial ownership variables. The sample of this research is Banking Company which listed in Indonesia Stock Exchange in 2014 - 2016.

Based on the results of multiple regression analysis show that only two hypotheses (Firm Size and Audit Quality) are accepted and three hypotheses (Managerial Ownership variable, Family Ownership, and Audit Committee Effectiveness) are rejected.

Keywords : corporate governance, disclosures, Managerial Ownership, Family Ownership, Audit Committee Effectiveness, Firm Size, Audit Quality related party transaction