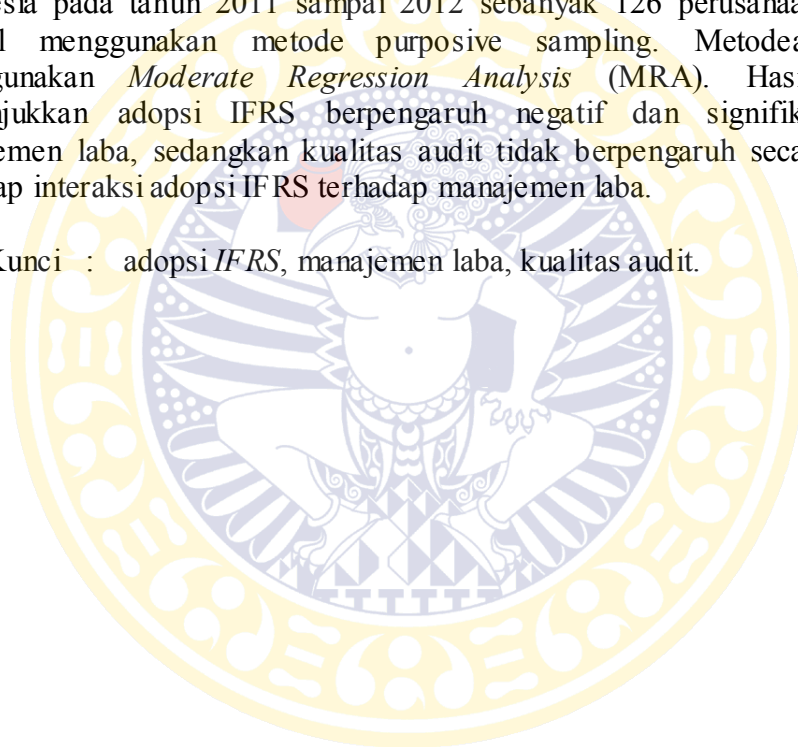


ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh adopsi iFRS terhadap manajemen laba di Indonesia, serta menguji secara empiris adanya kualitas audit memoderasi pengaruh adopsi IFRS terhadap manajemen laba di Indonesia periode 2011-2012. Tingkat adopsi IFRS diukur menggunakan kriteria dengan nilai skala ordinal tertentu dengan membandingkan 20 item pada Persamaan dan Perbedaan IFRS and PSAK (*IFRS and Indonesian GAAP: similarities and differences*), manajemen laba diukur menggunakan nilai *discretionary accrual* dengan pendekatan modifikasi Jones, sedangkan variabel moderasi kualitas audit diukur menggunakan ukuran KAP. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2011 sampai 2012 sebanyak 126 perusahaan. Pemilihan sampel menggunakan metode purposive sampling. Metode analisis data menggunakan *Moderate Regression Analysis* (MRA). Hasil penelitian menunjukkan adopsi IFRS berpengaruh negatif dan signifikan terhadap manajemen laba, sedangkan kualitas audit tidak berpengaruh secara signifikan terhadap interaksi adopsi IFRS terhadap manajemen laba.

Kata Kunci : adopsi *IFRS*, manajemen laba, kualitas audit.



ABSTRACT

This study aimed to examine empirically the effect of the IFRS adoption on earnings management in Indonesia, and examine empirically the existence of audit quality moderated the effects of IFRS adoption on earnings management in Indonesia on period 2011-2012. The level of IFRS adoption was measured by using the criteria of the value of ordinal scale specified by comparing the 20 items on the Similarities and Differences IFRS and Indonesian GAAP, earnings management was measured by using the value of discretionary accruals with Jones modification approach, while audit quality be moderating variable in this study was measured using the audit firm size. Population in this research were manufacturing companies listed in Indonesia Stock Exchange in 2011 to 2012 to the number of 126 companies. The samples were selected by purposive sampling method. The data analysis method used Moderate Regression Analysis (MRA). The results showed that IFRS adoption have negative and significant effect on earnings management while audit quality is not significantly affect the interaction of the IFRS adoption on earnings management.

Keywords : IFRS adoption, earnings management, audit quality.

