

ABSTRAK

Penelitian ini bertujuan untuk mengetahui perbedaan volatilitas laba dan kinerja perusahaan sebelum dan sesudah IFRS. Kinerja perusahaan diukur menggunakan nilai perusahaan, profitabilitas, dan *leverage*. Populasi penelitian ini adalah perusahaan yang terdaftar dalam indeks LQ-45 di Bursa Efek Indonesia (BEI) selama periode 2008-2010 dan 2014-2016. Penelitian ini menggunakan metode *purposive sampling* dalam pengambilan sampel dengan jumlah sampel yang memenuhi kriteria sebanyak 13 sampel perusahaan dengan 78 data pengamatan. Data yang digunakan dalam penelitian ini merupakan data sekunder yang diperoleh dari *annual report*. Penelitian ini menggunakan pendekatan kuantitatif dengan pengujian hipotesis menggunakan metode uji beda dua rata-rata atau uji t-sampel berpasangan. Hasil uji hipotesis menunjukkan bahwa volatilitas laba, nilai perusahaan, profitabilitas, dan *leverage* terdapat perbedaan yang signifikan namun tidak terjadi peningkatan pada periode setelah penerapan IFRS.

Kata kunci: *International Financial Standard Board (IFRS), Volatilitas Laba, Kinerja Perusahaan, Nilai Perusahaan, Profitabilitas (ROA), Leverage.*

ABSTRACT

This research seeks to investigate the difference of earnings volatility and company financial performance before and after the implementation of International Financial Standard Board (IFRS). Company performance was measured by firm's value, profitability, and leverage. The population of this study consist of firms that belong to LQ-45 index listed on Indonesian Stock Exchange on the period 2008-2010 and 2014-2016. This study was using purposive sampling method to determine samples and the chosen samples are 13 firm samples with 78 research data. The data used in this research was the secondary data which was taken from annual report. This research was using quantitative and comparative approach and paired t-sample test as statistic method. The result shows that there are significantly differences of earnings volatility, company performance that was measured by firm value, profitability and leverage but even after the implementation of IFRS, their means are lower than prior IFRS period or in other word, there is no enhancement for all the variables.

Keyword: *International Financial Standard Board (IFRS), Earnings Volatility, Company Performance, Firm Value, Profitability (ROA), Leverage.*