

ABSTRAK

ANALISIS PERBEDAAN PRAKTIK MANAJEMEN LABA SEBELUM DAN SESUDAH ADANYA KONVERGENSI IFRS Studi Kasus Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2013

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Konvergensi IFRS diharapkan dapat menurunkan praktik manajemen laba. Penelitian ini bertujuan untuk mengetahui perbedaan praktik manajemen laba akrual dan manajemen laba riil melalui arus kas operasi sebelum dan sesudah adanya konvergensi IFRS pada perusahaan manufaktur yang terdaftar di BEI tahun 2010-2013.

Jenis penelitian ini merupakan studi kasus komparatif. Penentuan sampel menggunakan metode *purposive sampling* sehingga didapatkan sampel sebanyak 86 perusahaan. Manajemen laba diukur melalui nilai *discretionary accrual* dan *abnormal cash flow from operations*. Teknik analisis data pada penelitian ini menggunakan analisis uji beda Wilcoxon.

Hasil penelitian ini menunjukkan bahwa tidak terdapat perbedaan praktek manajemen laba akrual dan manajemen laba riil melalui arus kas operasi sebelum dan sesudah adanya konvergensi IFRS.

Kata Kunci: konvergensi IFRS, manajemen laba akrual, manajemen laba riil

ABSTRACT

**ANALYSIS THE DIFFERENCE OF EARNINGS MANAGEMENT
PRACTICES BEFORE AND AFTER THE CONVERGENCE OF IFRS
Case Study on the Manufacturing Companies Listed on the Indonesia Stock
Exchange for The Year 2010-2013**

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Convergence of IFRS was expected to decrease earnings management practices. This research aims to analyze the difference of earnings management practices both of accrual earnings management and real earnings management before and after the convergence of IFRS on manufacturing companies listed on the Indonesia Stock Exchange for the year 2010-2013.

This is a comparative case research. The method used to determine sample is purposive sampling and 86 companies are chosen as the sample. Earnings management was measured by discretionary accrual and abnormal cash flow from operations. Analysis data method for this research was Wilcoxon Test.

The results showed that the practices of accrual earning management and real earnings management through cash flow from operations have no differences before and after the convergence of IFRS.

Key words: convergence of IFRS, accrual earnings management, real earnings management