

PERAN ADOPSI IFRS DALAM MEMODERASI HUBUNGAN *FOREIGN DIRECT INVESTMENT* (FDI) DAN KONSERVATISME AKUNTANSI

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui adakah peran adopsi IFRS dalam memoderasi hubungan *Foreign Direct Investment* (FDI) dan konservatisme akuntansi. Populasi dalam penelitian ini adalah seluruh perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode pengamatan 2014-2018. 17 perusahaan pertambangan dijadikan sebagai sampel menggunakan metode non probability dengan teknik purposive sampling. Uji hipotesis menggunakan moderate regression analysis (MRA) dengan SPSS versi 16.0. Hasil penelitian menunjukkan bahwa 1) *Foreign Direct Investment* (FDI) berpengaruh terhadap konservatisme akuntansi, 2) adopsi IFRS tidak berpengaruh terhadap konservatisme akuntansi, 3) adopsi IFRS tidak dapat memoderasi hubungan antara *Foreign Direct Investment* (FDI) dan konservatisme akuntansi.

Kata kunci: *Foreign Direct Investment* (FDI), Adopsi IFRS, Konservatisme Akuntansi

***THE ROLE OF IFRS ADOPTION IN MODERATING THE RELATIONSHIP
OF FOREIGN DIRECT INVESTMENT (FDI) AND ACCOUNTING
CONSERVATISM***

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ABSTRACT

This study aims to determine whether there is a role for IFRS adoption in moderating the relationship of Foreign Direct Investment (FDI) and accounting conservatism. The population in this study are all mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 observation period. 17 mining companies were sampled using a non-probability method with a purposive sampling technique. Hypothesis testing uses moderate regression analysis (MRA) with SPSS version 16.0. The results show that 1) Foreign Direct Investment (FDI) affects accounting conservatism, 2) IFRS adoption has no effect on accounting conservatism, 3) IFRS adoption cannot moderate the relationship between Foreign Direct Investment (FDI) and accounting conservatism.

Keywords: *Foreign Direct Investment (FDI), IFRS Adoption, Accounting Conservatism*