

***THE EFFECT OF IFRS ADOPTION ON EARNINGS QUALITY:  
CORPORATE GOVERNANCE AS A MODERATION VARIABLE***

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**Abstract**

*This study aims to determine the effect of IFRS adoption on earnings quality with corporate governance as a moderating variable. The population is a manufacturing company listed on the Indonesia Stock Exchange observation period 2013-2017. 49 manufacturing companies used as samples using non-probability methods with purposive sampling technique. Hypothesis testing uses moderate regression analysis (MRA) with SPSS version 16.0. 1) The results showed that IFRS adoption did not affect earnings quality, 2) institutional ownership, managerial ownership and independent board of commissioners had no effect on earnings quality, 3) institutional ownership, managerial ownership and independent board of commissioners could not moderate the relationship between IFRS adoption and earnings quality.*

***Keywords: Adoption of IFRS, Earnings quality, Corporate Governance***

**PENGARUH ADOPSI IFRS TERHADAP *EARNINGS QUALITY*;  
*CORPORATE GOVERNANCE* SEBAGAI VARIABEL MODERASI**

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**Abstrak**

Penelitian ini bertujuan untuk mengetahui pengaruh adopsi IFRS terhadap *earnings quality* dengan *corporate governance* sebagai variabel moderasi. Populasi adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode pengamatan 2013-2017. 49 perusahaan manufaktur dijadikan sebagai sampel menggunakan metode *non probability* dengan teknik *purposive sampling*. Uji hipotesis menggunakan *moderate regression analysis* (MRA) dengan SPSS versi 16.0. 1) Hasil penelitian menunjukkan bahwa adopsi IFRS tidak berpengaruh terhadap *earnings quality*, 2) kepemilikan institusional, kepemilikan manajerial dan dewan komisaris independen tidak berpengaruh terhadap *earnings quality*, 3) kepemilikan institusional, kepemilikan manajerial dan dewan komisaris independen tidak dapat memoderasi hubungan adopsi IFRS dan *earnings quality*.

**Kata Kunci:** *Adopsi IFRS, Earnings quality, Corporate Governance*