

**PENGARUH TINGKAT KONVERGENSI  
INTERNATIONAL FINANCIAL REPORTING STANDARD TERHADAP  
KUALITAS LABA DENGAN CORPORATE GOVERNANCE SEBAGAI  
VARIABEL MODERASI**

Nadia Mega Puspita<sup>1</sup>

---

**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh tingkat konvergensi IFRS terhadap kualitas laba. Selain itu, penelitian ini juga bertujuan untuk menguji pengaruh *corporate governance* terhadap hubungan antara tingkat konvergensi IFRS dan kualitas laba.

Populasi penelitian adalah perusahaan manufaktur yang terdaftar di Indonesia (Bursa Efek Indonesia), Malaysia (Bursa Malaysia), Singapura (*Singapore Exchange*), Thailand (*The Stock Exchange of Thailand*), dan Filipina (*Philippine Stock Exchange*) pada tahun 2004 – 2010. Sampel dipilih berdasarkan beberapa kriteria dan setelah melewati tahap *purposive sampling* jumlah sampel yang diperoleh adalah sebanyak 359 perusahaan sampel. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa tingkat konvergensi IFRS berpengaruh positif terhadap kualitas laba. Hal ini berarti semakin tinggi tingkat konvergensi IFRS di suatu negara, semakin tinggi pula kualitas laba perusahaan-perusahaan di negara tersebut. Penelitian ini juga membuktikan bahwa *corporate governance* sebagai variabel moderasi memperkuat hubungan antara tingkat konvergensi IFRS dan kualitas laba. Hal ini berarti pengaruh tingkat konvergensi IFRS terhadap kualitas laba meningkat seiring meningkatnya *corporate governance*.

Kata Kunci:

Tingkat Konvergensi IFRS, *Corporate Governance*, Kualitas Laba

---

<sup>1</sup> Mahasiswa Program Studi Akuntansi Universitas Bakrie

**THE EFFECT OF DEGREE OF CONVERGENCE TO  
INTERNATIONAL FINANCIAL REPORTING STANDARD TOWARD  
EARNING QUALITY WITH CORPORATE GOVERNANCE AS  
MODERATING VARIABLE**

Nadia Mega Puspita<sup>2</sup>

---

**ABSTRACT**

*The objective of this research is to investigate the effect of degree of convergence to IFRS toward earnings quality. Also, this research aims to investigate the influence of corporate governance on the relationship between degree of convergence to IFRS and earnings quality.*

*Population of this research is manufacturing firms that registered in Indonesia (Indonesia Stock Exchange), Malaysia (Malaysia Stock Exchange), Singapore (Singapore Exchange), Thailand (The Stock Exchange of Thailand), and Philippine (Philippine Stock Exchange) on 2004 – 2010. The sample was chosen with some criteria and the number of sample that examined after passed the purposive sampling are 359 sample firms. The analysis technique used in this research is multiple linear regression.*

*The result of this research shows that the degree of convergence to IFRS has positive influence to earnings quality. It means that the higher the degree of convergence to IFRS in a country, the higher the earnings quality of the firms in that country. This research also proves that corporate governance as a moderating variable strengthen the relation between degree of convergence to IFRS and earning quality. It means that the effect of degree of convergence to IFRS toward earnings quality is increasing as corporate governance increases.*

*Key Word:*

*Degree of Convergence to IFRS, Corporate Governance, Earning Quality*

---

<sup>2</sup> Student of Universitas Bakrie, Accounting Major