

# Konvergensi internasional menuju standar akuntansi principles-based dan dampaknya terhadap manajemen laba: studi pada empat negara Asia Timur = International convergence toward principles based accounting standards and its impact on earnings management evidence from four east Asian countries

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## Abstrak

Penelitian ini bertujuan untuk mengkaji standar akuntansi nasional pada periode sebelum dan sesudah konvergensi IFRS untuk menentukan apakah standar tersebut menjadi bersifat lebih principles-based. Hasil menunjukkan bahwa jumlah karakteristik rules-based meningkat signifikan pada standar akuntansi nasional Hong Kong, Malaysia, Indonesia dan Singapura pada periode 1999-2013. Perbandingan antara tingkat karakteristik rules-based pada standar akuntansi nasional dan IFRS menunjukkan bahwa standar di Indonesia, Malaysia, dan Singapura tidak berbeda signifikan dengan IFRS. Hong Kong, dilain pihak, memiliki tingkat karakteristik rules-based yang lebih tinggi secara signifikan dibandingkan IFRS. Pengujian empiris menunjukkan bahwa terdapat asosiasi positif antara standar yang bersifat principles-based dan manajemen laba akrual. Asosiasi positif ini melemah ketika perusahaan diaudit oleh auditor yang berkualitas tinggi. Hasil penelitian juga menunjukkan bahwa manajemen laba riil dengan menggunakan aktivitas produksi atau kombinasi pengeluaran SGA dan aktivitas produksi menjadi lebih tinggi dalam konteks standar yang bersifat rules-based. Auditor yang berkualitas tinggi tidak berpengaruh terhadap keputusan manajemen untuk menggunakan manajemen laba riil dalam konteks standar yang bersifat rules-based. Manajemen laba akrual tidak berbeda signifikan pada tingkat proteksi investor yang berbeda ketika standar akuntansi bersifat principles-based. Tingkat proteksi investor memperkuat dampak standar rules-based terhadap keputusan manajemen untuk menggunakan aktivitas produksi atau kombinasi pengeluaran SGA dan aktivitas produksi untuk mencapai target laba.

The objective of this study is to examine national accounting standards prior to and after IFRS convergence to determine whether those standards are moving towards relatively more principles based standards. The results indicate that the number of rules based characteristics contained in the national standards of Hong Kong, Indonesia, Malaysia and Singapore increases significantly in the period of 1999 through 2013. Comparison of the level of rules based characteristics between national standards and IFRS reveals that the level of rules based characteristics contained in the standards of Indonesia, Malaysia, and Singapore is not significantly different from those of IFRS. Hong Kong, however, has significantly more rules based characteristics compared to IFRS. Empirical tests show that there is a positive association between principles based standards and accruals earnings management method. This positive association is weaker in firms audited by high quality auditors compared to firms audited by low quality auditors. With regard to real earnings management, this study provides evidence of higher real earnings management using production activities or a combination of SGA expenditures and production activities in the context of relatively more rules based standards. However, high quality auditors does not influence managers tendency to engage more in real earnings management as the accounting standards become relatively more rules based. Accruals earnings management are not significantly different for firms operating in strong

versus weak investor protection as the accounting standards get relatively more principles based. In contrast, evidence on the incremental effect of investor protection regime on firms real earnings management is found on real earnings management through production activities or a combination of SGA expenditures and production activities.