

# Pengaruh Konvergensi IFRS, Efektivitas Dewan Komisaris dan Efektivitas Komite Audit Terhadap Manajemen Laba = The Effect of IFRS Convergence, The Effectiveness of Board of Commissioners, And The Effectiveness of Audit Committee on Earning Management

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## Abstrak

Penelitian ini menguji pengaruh konvergensi IFRS, efektivitas dewan komisaris dan efektivitas komite audit terhadap manajemen laba. Selain itu penelitian ini juga ingin mengetahui efektivitas dewan komisaris dan efektivitas komite audit terhadap manajemen laba dengan konvergensi IFRS sebagai variabel moderasi. Sampel yang digunakan adalah perusahaan yang tercatat di bursa efek Indonesia selama periode tahun 2010-2013 dengan regresi data panel. Efektivitas dewan komisaris dan efektivitas komite audit diukur menggunakan ASEAN *Corporate Governance* (CG) Scorecard. Manajemen laba diukur dengan menggunakan model DeChow. Hasil penelitian ini adalah konvergensi IFRS, efektivitas dewan komisaris dan efektivitas komite audit berdampak signifikan mengurangi manajemen laba. Selain itu konvergensi IFRS meningkatkan efektivitas dewan komisaris dalam menurunkan manajemen laba.

.....This study examines the effect of IFRS convergence, the effectiveness of the board of commissioners and the effectiveness of the audit committee on earnings management. In addition, this study also wanted to know the effectiveness of the board of commissioners and the effectiveness of the audit committee toward earnings management with IFRS convergence as a moderation variable. The sample used is a company listed on the Indonesia Stock Exchange during the period 2010-2013 with panel data regression. The effectiveness of the board of commissioners and the effectiveness of the audit committee is measured using the ASEAN Corporate Governance (CG) Scorecard. Earnings management is measured using the DeChow model. The results of this study are the convergence of IFRS, the effectiveness of the board of commissioners and the effectiveness of the audit committee significantly impacts earnings management. In addition, IFRS convergence increases the effectiveness of the board of commissioners in reducing earnings management.