

## INTISARI

*International Financial Reporting Standards* (IFRS) merupakan isu hangat yang selalu menjadi subjek kontroversi dalam literatur akuntansi oleh negara-negara yang berbeda. Beragam reaksi muncul terhadap isu ini, baik reaksi mendukung maupun menentang adopsi IFRS. Penelitian terkait adopsi IFRS selama ini lebih banyak berfokus pada negara-negara maju, namun masih sedikit penelitian yang dilakukan di negara berkembang, khususnya Indonesia. Penelitian ini bertujuan untuk menguji secara empiris perubahan kualitas informasi laba perusahaan manufaktur di Indonesia periode 2010-2013 sebagai dampak penggunaan Standar Akuntansi hasil adopsi IFRS. Dengan memakai model analisis regresi berganda, penelitian ini membuktikan bahwa adopsi IFRS meningkatkan kualitas informasi laba perusahaan manufaktur di Indonesia.

Kata kunci : adopsi IFRS, negara berkembang, Indonesia, kualitas informasi laba, perusahaan manufaktur.

## ABSTRACT

*International Financial Reporting Standards (IFRS)* is a hot issue that has always been the subject of controversy in accounting literature, by different countries. Two schools of thought exist. The first supported the adoption of standards and the other against IFRS. Current studies seem to focus more on developed countries, but there is a little research conducted on impact of IFRS adoption in developing countries, especially Indonesia. This study aims to examine whether IFRS adoption improves the quality of earnings information of Indonesian manufacturing company period 2010-2013. By using multiple regression analysis, the results of this study show that earnings quality is higher after the adoption of the new IFRS-based accounting standards.

Keywords: IFRS adoption, developing countries, Indonesia, the quality of earnings information, manufacturing company.