

ABSTRACT

The purpose of this study is to provide empirical evidence about the factors that influence the quality of earnings information published by issuers on the Indonesia Stock Exchange. Along with the effect of changes in new financial accounting standards (IFRS) on earnings information quality, which has been implemented mandatively in 2012. So that in research data testing is done through two ways, namely research hypothesis testing through regression and chow tests to analyze differences in earnings information quality in the period before and after the change in accounting standards.

The study population is a listed company listed on the Indonesia Stock Exchange. And the research sample is a group of manufacturing companies registered from 2007 to 2018 a number of 60 companies. So that obtained research data used to test the hypothesis is 720 years the company.

Regression test and chow test results show consistent testing results, namely that the change of financial accounting standards from rule-based to principle-based in Indonesia, does not have a significant effect on improving the quality of earnings information published by companies. Simultaneous regression test results showed that all independent variables of the study had a significant effect on the quality of earnings information. However, individually the IFRS variable has a negative but not significant effect, while the composition of the board of commissioners variable has a negative and significant effect on the quality of earnings information. The test results also show that institutional ownership has a positive and significant effect on earnings information quality, while managerial ownership, and voluntary disclosure variables have a positive but not significant effect. Likewise, the chow test results show that the quality of earnings information in the period before and after the change in financial accounting standards is no different.

Keywords : IFRS, Good Corporate Governance, Voluntary Disclosure, Earnings Information Quality.

Data Availability : Indonesia Stock Exchange, idx.co.id

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