

Pengaruh kualitas audit dan derajat konvergensi IFRS terhadap kualitas laba pada negara-negara Asean = The effect of audit quality and the degree of convergence of IFRS on earnings quality of Asean countries

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh derajat konvergensi IFRS dan kualitas audit terhadap kualitas laba perusahaan. Selain itu, penelitian ini juga meneliti peran moderasi derajat konvergensi IFRS terhadap pengaruh kualitas audit dengan kualitas laba perusahaan. Penelitian dilakukan dalam lingkup negara-negara di ASEAN yaitu Filipina, Indonesia, Malaysia, Singapura, Thailand dan Vietnam. Keenam negara tersebut dirasa telah mewakili beragam iklim usaha dan derajat konvergensi IFRS di ASEAN. Metodologi yang digunakan adalah regresi linier berganda dengan metode Least Square. Beberapa kontribusi dari penelitian ini antara lain meneliti pengaruh derajat konvergensi IFRS dan kualitas audit terhadap kualitas laba perusahaan, termasuk peran moderasi derajat konvergensi IFRS terhadap pengaruh kualitas audit dengan kualitas laba perusahaan dengan menggunakan analisis antar negara ASEAN yaitu Filipina, Indonesia, Malaysia, Singapura, Thailand dan Vietnam.

Berdasarkan hasil pengujian, ditemukan bahwa semakin tinggi derajat konvergensi IFRS, semakin rendah kemungkinan adanya discretionary accruals yang artinya kualitas laba perusahaan akan semakin baik. Sementara itu, ukuran dan spesialisasi auditor tidak berpengaruh signifikan terhadap kualitas laba yang digambarkan dengan nilai discretionary accruals. Artinya, pada perusahaan yang diaudit oleh KAP Big-4 atau terspesialisasi, tidak menjamin semakin rendah kemungkinan adanya discretionary accruals yang artinya tidak menjamin kualitas laba perusahaan akan semakin tinggi. Di sisi lain, derajat konvergensi IFRS tidak memiliki peran moderasi terhadap pengaruh kualitas audit dengan kualitas laba perusahaan.

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The purpose of this research is to analyze the effect of the degree of convergence of IFRS and Audit Quality on company's earnings quality. In addition, this research also investigates the moderation role of the degree of convergence of IFRS and Audit Quality on company's earnings quality. This research covers several ASEAN countries, consists of Filipina, Indonesia, Malaysia, Singapura, Thailand and Vietnam. These countries have different characteristics, mainly concerning business atmosphere characteristics and accounting standards. The methodology used in this research is the multiple regressions by using Least Square method. Some of the contributions of this research are to analyze the effect of the degree of convergence of IFRS and audit quality on the quality of corporate profits, including the role of moderating the degree of convergence of IFRS to influence the quality of the audit to the quality of the company's profit by using analysis between ASEAN countries Philippines, Indonesia, Malaysia, Singapore, Thailand and Vietnam.

Based on the results, it was found that the higher the degree of convergence of IFRS, the lower the possibility of discretionary accruals, which means the quality of corporate profits, is the better. Meanwhile, the size and specifications of the auditor had no significant effect on earnings quality which is described by the value of discretionary accruals. That meant that being audited by Big 4 accounting firm or specialized, does not guarantee the lower the possibility of discretionary accruals, which means do not guarantee that the

earnings quality will be better. On the other hand, the degree of convergence of IFRS did not have a moderating role degree that influence the effect of audit quality to the earnings quality.