

# Pengaruh konvergensi IFRS terhadap accounting pay for performance sensitivity dengan peran komite audit sebagai variabel pemoderasi = The effect of IFRS convergence on accounting pay for performance sensitivity with role of audit committee as moderate variable

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## Abstrak

Penelitian ini bertujuan untuk meneliti pengaruh konvergensi IFRS terhadap *accounting pay for performance sensitivity*, serta bertujuan meneliti peran komite audit dalam memoderasi hubungan Konvergensi IFRS dengan *accounting pay for performance sensitivity*. Penelitian ini menggunakan sampel sebesar 515 *firm-years* pada perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia selama periode 2012-2016. Hasil penelitian menunjukkan bahwa konvergensi IFRS berpengaruh positif terhadap *accounting pay for performance sensitivity*. Hal ini disebabkan karena kerangka IFRS yang *principle-based* sehingga memunculkan peluang direksi untuk meningkatkan kompensasi melalui manajemen laba. Selain itu, penelitian ini juga menemukan bahwa komite audit tidak terbukti dapat memperlemah pengaruh positif IFRS terhadap *accounting pay for performance sensitivity*. Hal ini dikarenakan peran pengawasan komite audit saja kurang mampu membatasi tindakan manajemen untuk meningkatkan kompensasi melalui manajemen laba pada saat penerapan IFRS.

.....This research aims to investigate the impact of IFRS convergence on accounting pay for performance sensitivity, and also investigate the role of Audit Committee as a moderate effect between the relationship of IFRS convergence and accounting pay for performance sensitivity. This research uses samples 515 firm-years of non-financial public companies listed in Indonesia Stock Exchange for the period 2012-2016. The result of this study is that IFRS convergence can positively influence accounting pay for performance sensitivity. This positive effect is likely due to principle-based IFRS framework that raises the chance of directors to improve their compensation through earnings management. The result of this study is also that the effectiveness of Audit Committee has no influence on the positive effect of IFRS convergence on accounting pay for performance sensitivity. This may be because the audit committee oversight is less able to limit management actions at the time of IFRS implementation.