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SEBELUM DAN SESUDAH PENGADOPSIAN PENUH IFRS DI INDONESIA (Studi Pada Perusahaan Manufaktur Di Bursa Efek Indonesia Tahun 2010-2013) Oleh : Debbie Dita Shevilla (Alumni Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana) Yeterina Widi Nugrahanti (Staff Pengajar Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana) The purpose of this research was to examine the difference of accounting information quality before and after the adaption of International Financial Reporting Standart (

IFRS) in Indonesia . The variables which were used to measure the accounting information quality , such as earning management , relevance , and conservatism . The samples which were used in this research was gathered using purposive sampling technique from a manufacture company that listed at Indonesian Stock Exchange from 2010 to 2013 . This research was analyzed with Paired Sample T-Test and Adjusted R 2 statistical method . The result of this research indicated that there are differences of accounting information quality before and after the adoption of IFRS in Indonesia , which is showed the increases of earning management , relevance , and conservatism . Key Word : International Financial Reporting Standards , Earning Management , Relevance , and. (2013), (2009).

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