

**PENGARUH KOVERGENSI STANDAR AKUNTANSI INTERNASIONAL
(IFRS), *GOOD CORPORATE GOVERNANCE* (GCG), DAN KUALITAS
AUDIT TERHADAP MANAJEMEN LABA**

(Study pada Perusahaan Pertambangan Sub Sektor Batubara yang terdaftar di
Bursa Efek Indonesia periode 2019-2022)

ABSTRAKSI

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Penelitian ini bertujuan untuk mengetahui pengaruh secara langsung konvergensi standar akuntansi internasional, good corporate governance, dan kualitas audit terhadap manajemen laba. Populasi penelitian ini adalah perusahaan pertambangan sub sektor batubara yang terdaftar di bursa efek Indonesia periode 2019-2022 yang berjumlah 34 perusahaan. Jumlah sampel sebanyak 13 perusahaan dipilih melalui purposive sampling. Metode pengumpulan data melalui metode dokumentasi dan studi Pustaka. Hasil menunjukkan bahwa konvergensi standar akuntansi internasional berpengaruh terhadap manajemen laba. Kepemilikan institusional kepemilikan manajerial, dan independensi dewan komisaris dalam mekanisme GCG tidak berpengaruh terhadap manajemen laba. Komite audit dalam mekanisme GCG berpengaruh terhadap manajemen laba. Dan kualitas audit berpengaruh terhadap manajemen laba.

Kata Kunci : manajemen laba, IFRS, kepemilikan institusional, kepemilikan manajerial, independensi dewan komisaris, komite audit, kualitas audit

**EFFECT OF CONVERGENCE OF INTERNATIONAL ACCOUNTING
STANDARDS (IFRS), GOOD CORPORATE GOVERNANCE (GCG), AND
AUDIT QUALITY PROFIT MANAGEMENT**

*(Study of Coal Sub Sector Mining Companies listed on the Indonesia Stock
Exchange for the 2019-2022 period)*

ABSTRACT

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The purpose of this research is to determine the direct influence of the convergence of international accounting standards, good corporate governance and audit quality on earnings management. The population of this research is coal sub-sector mining companies listed on the Indonesian stock exchange for the 2019-2022 period, totaling 34 companies. The total sample of 13 companies was selected through purposive sampling. Data collection methods are through documentation and library study methods. The results show that the convergence of international accounting standards has an effect on earnings management. Institutional ownership, managerial ownership, and independence of the board of commissioners in the GCG mechanism have no effect on earnings management. The audit committee in the GCG mechanism influences earnings management. And audit quality influences earnings management.

Keywords: earnings management, IFRS, institutional ownership, managerial ownership, independence of the board of commissioners, audit committee, audit quality