

Penulis 1 : Bona Doni Gideon
Penulis 2 : Evita Puspitasari, S.E., M.Si., Ak
Judul : The Effect of Conditional and Unconditional
Conservatism on Earnings Quality upon The
Implementation of Principle-Based Accounting
Standards

ABSTRAK

THE EFFECT OF CONDITIONAL AND UNCONDITIONAL CONSERATISM ON EARNINGS QUALITY UPON THE IMPLEMENTATION OF PRINCIPLE-BASED ACCOUNTING STANDARDS

Penelitian ini bertujuan untuk mengetahui dampak dari konservatisme kondisional dan nonkondisional terhadap kualitas laba dalam penerapan standar akuntansi berbasis prinsip yakni IFRS (*International Financial Reporting Standards*). Penelitian ini dilakukan terhadap perusahaan yang tergabung dalam indeks saham LQ45 dan S&P 500 selama periode 2012-2014. Variabel konservatisme kondisional diukur dengan menggunakan model AACF yang dirancang oleh Ball & Shivakumar (2005), konservatisme nonkondisional diukur dengan *earnings/accrual measure*, kualitas laba diukur dengan *Earnings Response Coefficient* (ERC).

Metode penelitian yang digunakan adalah metode penelitian deskriptif dengan jenis penelitian korelasi dan penelitian komparasi. Penelitian dilakukan terhadap 70 perusahaan dari indeks LQ45 dan 70 perusahaan dari indeks S&P 500.

Hasil penelitian dengan menggunakan tes parametrik menunjukkan bahwa ada korelasi positif antara konservatisme kondisional dengan kualitas laba pada sampel dari LQ45. Selanjutnya, hasil penelitian menemukan bahwa konservatisme nonkondisional berpengaruh positif terhadap kualitas laba untuk kedua sampel (LQ45 dan S&P 500). Seluruh pengaruh dari variabel bebas terhadap variabel terikat bersifat signifikan.

Kata kunci: *Conditional Conservatism, Unconditional Conservatism, Kualitas Laba, principle-based, rule-based*

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ABSTRAK

THE EFFECT OF CONDITIONAL AND UNCONDITIONAL CONSERATISM ON EARNINGS QUALITY UPON THE IMPLEMENTATION OF PRINCIPLE-BASED ACCOUNTING STANDARDS

The purpose of this research was to identify the effect of conditional and unconditional conservatism towards earnings quality upon the implementation of principle-based accounting standard IFRS (International Financial Reporting Standards). This study was conducted on companies that were included in LQ45 index and S&P 500 index from year 2012 to 2014. Conditional conservatism was measured with Ball & Shivakumar's (2005) AACF model, unconditional conservatism was measured with earnings/accrual measure, and earnings quality was measured with Earnings Response Coefficient (ERC).

The research method used in this occasion was descriptive method, and the types of research were correlation and comparative studies. This research was done on 70 companies from LQ45 index and 70 companies from S&P 500 index.

Parametric test result showed that a positive correlation existed between conditional conservatism with earnings quality on sample from LQ45 index. Then, this study showed that unconditional conservatism positively affected earnings quality for both samples (LQ45 and S&P 500). All impacts from independent variables on the dependent variable are significant.

Keywords: Conditional Conservatism, Unconditional Conservatism, Earnings Quality, principle-based, rule-based