

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh adopsi IFRS (*International Financial Reporting Standard*) terhadap ERC (*Earning Response Coefficient*). Populasi yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan Bursa Saham Malaysia pada periode 2010 hingga 2013. Jumlah sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia sebanyak 57 perusahaan dan jumlah sampel perusahaan manufaktur yang terdaftar di Bursa Saham Malaysia sebanyak 65. Pengambilan sampel dalam penelitian ini menggunakan *purposive sampling*. Jenis data yang digunakan dalam penelitian ini adalah data sekunder. Data diperoleh dari Bursa Efek Indonesia dan Bursa Saham Malaysia. Pengumpulan data dilakukan dengan dokumentasi. Teknik analisis yang digunakan adalah regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa: (1) Adopsi *International Financial Reporting Standard* (IFRS) tidak berpengaruh signifikan terhadap *Earnings Response Coefficient* (ERC) pada perusahaan manufaktur di Indonesia, dibuktikan dengan nilai koefisien regresi positif sebesar 0,235 dan nilai signifikansi sebesar $0,244 > 0,05$; dan (2) Adopsi *International Financial Reporting Standard* (IFRS) berpengaruh positif signifikan terhadap *Earnings Response Coefficient* (ERC) pada perusahaan manufaktur di Malaysia, dibuktikan dengan nilai koefisien regresi positif sebesar 0,104 dan nilai signifikansi sebesar $0,000 < 0,05$.

Kata kunci: Adopsi *International Financial Reporting Standard* (IFRS) dan *Earnings Response Coefficient* (ERC)

ABSTRACT

This study aims to determine the effect of IFRS (International Financial Reporting Standard) adoption on ERC (Earning Response Coefficient). The population used is manufacturing companies that are listed on the Indonesia Stock Exchange and Malaysia Stock Exchange in the period 2010 to 2013. The number of samples of manufacturing companies listed on the Indonesia Stock Exchange are 57 companies and the number of samples of manufacturing companies listed on the Malaysian Stock Exchange is 65. The sample in this study used purposive sampling. The type of data used in this study is secondary data. Data is obtained from the Indonesia Stock Exchange and the Malaysia Stock Exchange. Data collection is done by documentation. The analysis technique used is multiple linear regression.

The results of this study indicate that: (1) Adoption of International Financial Reporting Standards (IFRS) has no significant effect on Earnings Response Coefficient (ERC) in manufacturing companies in Indonesia, as evidenced by the positive regression coefficient of 0.235 and a significance value of $0.244 > 0.05$; and (2) Adoption of International Financial Reporting Standards (IFRS) has a significant positive effect on Earnings Response Coefficient (ERC) in manufacturing companies in Malaysia, as evidenced by the positive regression coefficient of 0.104 and a significance value of $0,000 < 0.05$.

Keywords: Adoption of International Financial Reporting Standards (IFRS) and Earnings Response Coefficient (ERC)