

**THE ADOPTION OF IFRS AND EARNINGS QUALITY OF INDONESIAN
REAL ESTATE, PROPERTY AND BUILDING CONSTRUCTION
COMPANIES
THESIS**

**Presented as Partial Fulfillment of the Requirements for the Degree of
Sarjana Ekonomi (S1) in Accounting Program Faculty of Economics**

Universitas Atma Jaya Yogyakarta



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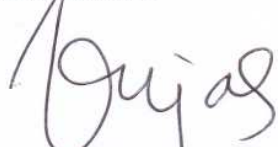
Thesis entitled

**THE ADOPTION OF IFRS AND EARNINGS QUALITY OF INDONESIAN
REAL ESTATE, PROPERTY AND BUILDING CONSTRUCTION
COMPANIES**

Be accepted in partial fulfillment of requirement for the Degree of Sarjana Ekonomi
(S1) in International Financial Accounting Program Faculty of Economics

Universitas Atma Jaya Yogyakarta

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REAL ESTATE, PROPERTY AND BUILDING CONSTRUCTION
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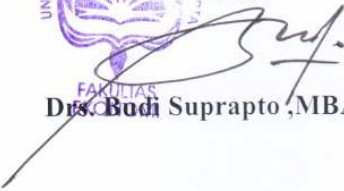
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Is really my own thinking and writing, I fully acknowledge that my writing
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have been cited and mentioned in the bibliography.

Yogyakarta, 15 June 2015



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ACKNOWLEDGEMENT

I praise for Jesus Christ, for His love, blessing and guidance, so I can finish this thesis and my whole study in Atmajaya Yogyakarta University. There are so many things that I have been through in Atma Jaya Yogyakarta University and finish this thesis will my second best thing in my whole study year here.

I am also grateful for the people around me that He gave, who have given their time, support, advise, knowledge and encouragement. Therefore, I would like to use this opportunity to deliver my thankful feelings and appreciation toward those who had been very helpful during my thesis project:

1. My parents for the love, patience, prayers, trust and endless support during my hard time.
2. My thesis advisor, Mrs. JenjangSri Lestari, S.E., M.Comm., Akt. For the lecture and the guidance in this thesis. Thank you for your willingness to spare time to guide me to finish the thesis. Your help, your patience, suggestion, understanding and care in guiding me through the process in compiling my thesis.
3. Mr Adit who always helps, guides and waits patiently in international office.

4. My family in international program Ivana, Stefi, Ella, Vini, Debora, Sylvie and other international and regular student that I could not mentioned one by one who have supported and helped me.

5. Special thanks to my beloved family Mam Sur, very special for Mela, also for my best friend Bangkit, Andre Dawil, Yoyo, Bang Tanta, Inov, Age, Frenky Owen and my best community that I joined Garuda Katolik Community. Thank you for support, love, care and help. You are all amazing.

6. For all people that I could not mentioned one by one. Thank you for your support and care.

Warm Regards,

Vendix Christo

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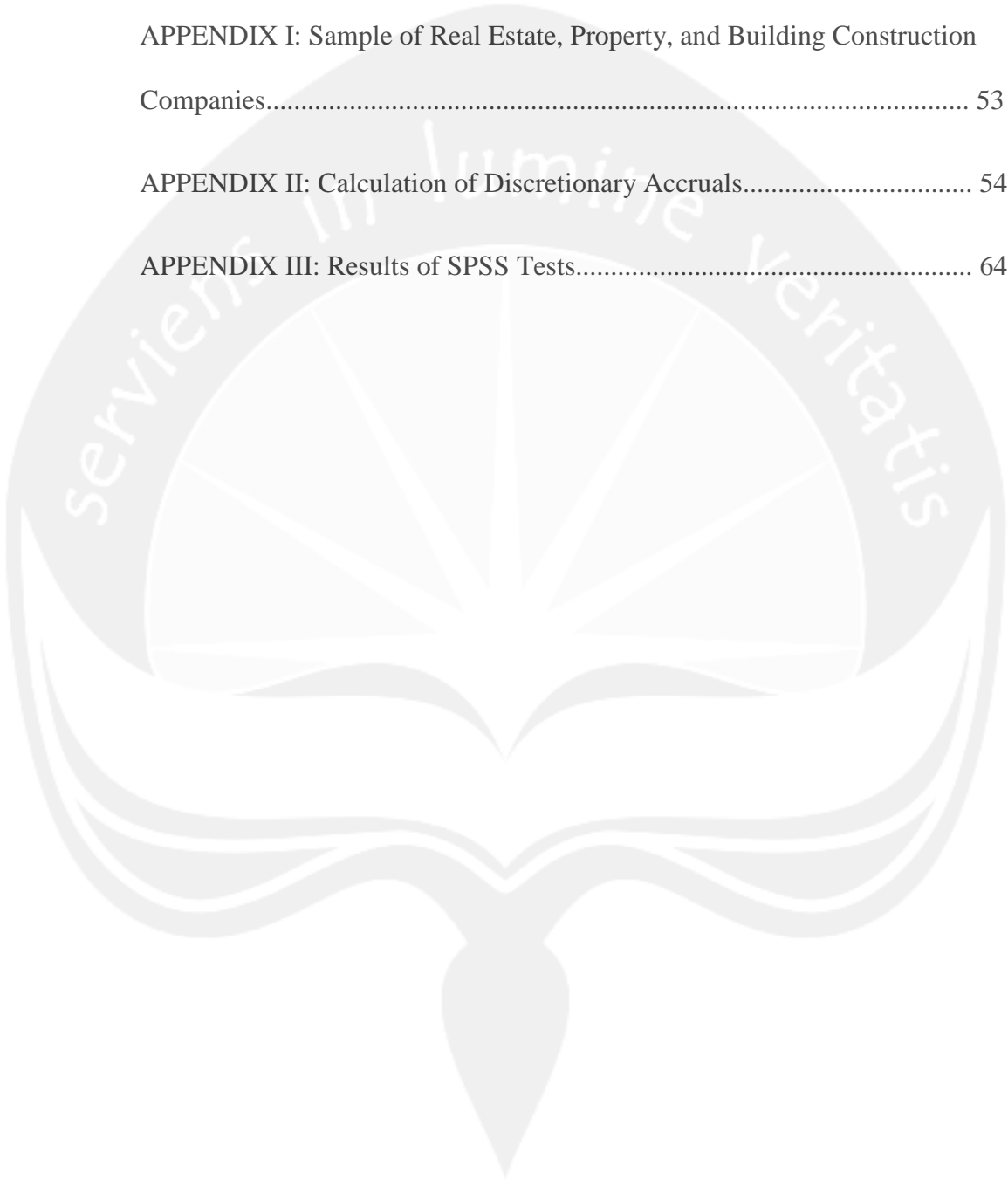


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Abstract

This study aims to prove empirically whether there are significant differences of earnings quality from the adoption of IFRS, especially for real estate, property, and building construction companies listed in IDX. There are two time periods examined in this research; two years before mandatory adoption (2010-2011), and two years after IFRS mandatory adoption (2012-2013). The proxy for earnings quality in this research is discretionary accrual. This research uses the Kolmogorov Smirnov Test to test data distribution normality and The Wilcoxon Signed Rank Test to test the hypothesis.

From the data analysis, it is concluded that H_a is accepted, meaning that there is significant difference in discretionary accrual before and after the adoption of IFRS.

Keywords: International Financial Reporting Standards (IFRS), discretionary accruals, earnings quality