

ABSTRACT

THE EFFECT OF APPLYING IFRS CONVERGENCE TO EARNINGS MANAGEMENT WITH CORPORATE GOVERNANCE AS A MODERATION VARIABLE

***(Survey of Listed Consumer Goods Sector Manufacturing Companies in IDX
Period 2016-2020)***

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This research aims to find out (1) the convergence of IFRS, Profit Management and Corporate Governance in the consumption goods industry companies listed on the Indonesia Stock Exchange period 2016-2020 (2) the influence of IFRS convergence on profit management in consumer goods industry companies partially and simultaneously in consumer goods industry companies listed on the Indonesia Stock Exchange Period 2016-2020 (3) Corporate Governance projected with managerial ownership memo deration of ifrs convergence influence on profit management in consumer goods industry companies listed on indonesia stock exchange for period 2016-2020. In this study, based on purposive sampling criteria obtained by 25 companies. The data used is secondary data in the form of the company's annual report for 2016-2020 obtained through the official website of the Indonesia Stock Exchange www.idx.co.id. The research method used is a descriptive, quantitative analysis research method with a survey approach. The data analysis technique used is Moderated Regression Analystys (MRA) with SPSS tools. 21. Based on the results of research and data processing shows that: (1) consumer goods sub-sector companies in the last five years have fully adopted IFRS in their financial statements, every consumer goods company in 2016-2020 shows the existence of management in each company by increasing and decreasing profits, every consumer goods company has implemented good corporate governance mechanisms quite well. (2) Ifrs convergence has a significant positive effect on profit management and (3) Corporate Governance is able to moderate the influence of convergence on profit management in consumer goods sub-sector companies in 2016-2020.

Keywords: *Convergence of IFRS, Earnings Management, Corporate Governance*