

Bachelor Thesis  
Accounting Study Program  
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**THE IMPACT OF IFRS IMPLEMENTATION AND BOARD  
CHARACTERISTICS ON EARNINGS MANAGEMENT  
AND VALUE RELEVANCE IN INDONESIA**

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**ABSTRACT**

This research is conducted to analyze the impact of IFRS implementation and board characteristics on earnings management and value relevance of companies which registered in Indonesia Stock Exchange from 2009 until 2014. The independent variables in this research are IFRS, board size, board independent, earnings per share and book value per share, while the dependent variables in this research are earnings management and value relevance.

The companies for sample used in this study research are 242 companies, which can be obtained from the annual report in Indonesia Stock Exchange. The method used to examine the effect of independent variables on dependent variables is panel regression method. This research is tested using Statistical Package for the Social Sciences (SPSS) program and E-views program to analyze data.

The result of this research shows that IFRS implementation doesn't have a significant influence on earnings management, while board size and board independent have a significant influence on earnings management. This result also proven that earning per share and book value per share have a significant influence on value relevance.

**Keywords:** IFRS implementation, board characteristics, earnings management, value relevance