

ABSTRACT

This study aims to examine whether there are differences in the choice of earnings management practices in the stage of change in the life cycle of manufacturing companies (growth to mature and mature to stagnant). This study uses data of manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2012-2018 or after the adoption of IFRS full adoption. The data in the study were 25 companies obtained using the purposive sampling method which was then multiplied by 7 periods so that the total sample of the study was 175. The grouping of the company's life cycle was measured using variable dividend payout, sales growth, capital expenditure value, and age of the company. The number of research samples were 155 data after being classified. Company data that was in the change phase of the life cycle from growth to mature was 84 data, and at the change in the life cycle stage from mature to stagnant as many as 71 data. The data analysis technique used is the one sample test (t test). The results of this study prove that manufacturing companies both change from the life cycle stage (growth to mature and mature to stagnant) after the adoption of IFRS full adoption, choosing discretionary accruals that increase profits. This study explains that the adoption of IFRS adoption full adoption has not been able to reduce earnings management practices in terms of accruals.

Keywords : *full adoption of IFRS, company life cycle, earnings management.*

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah terdapat perbedaan pilihan tindakan praktik manajemen laba dalam tahap perubahan *life cycle* perusahaan manufaktur dari (*growth* ke *mature* dan *mature* ke *stagnant*). Penelitian ini menggunakan data perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2012-2018 atau pasca adopsi IFRS secara penuh. Data dalam penelitian sebanyak 25 perusahaan yang diperoleh dengan menggunakan metode *purposive sampling* yang kemudian dikalikan dengan 7 periode sehingga total sampel penelitian sebanyak 175. Pengelompokan *life cycle* perusahaan diukur menggunakan variabel *dividend payout*, *sales growth*, *capital expenditure value*, dan umur perusahaan. Jumlah sampel penelitian sebanyak 155 data setelah diklasifikasikan. Data perusahaan yang berada pada perubahan tahap *life cycle* dari *growth* ke *mature* sebanyak 84 data, dan pada perubahan tahap *life cycle* dari *mature* ke *stagnant* sebanyak 71 data. Teknik analisis data yang digunakan yakni uji *one sample test (t test)*. Hasil penelitian ini membuktikan bahwa perusahaan manufaktur baik dari perubahan tahap *life cycle* (*growth* ke *mature* dan *mature* ke *stagnant*) pasca adopsi IFRS *full adoption* memilih *discretionary accrual* yang menaikkan laba. Penelitian ini menjelaskan bahwa penerapan adopsi IFRS *full adoption* belum mampu untuk menurunkan tindakan praktik manajemen laba dari segi akrualnya.

Kata kunci : adopsi IFRS secara penuh, *life cycle* perusahaan, manajemen laba.