



ABSTRACT

This research aims to examine the difference in financial statement on Indonesian listed companies after convergence PSAK to IFRS. The difference is measuring on equity, net profit, liquidity, and gearing. It also seeks to examine the difference on the four variables in companies that used big four and non big four auditor.

This research employs Gray's comparability index and it's analyzed by one sample t-test and mann whitney. Research's population are all Indonesian listed companies on 2010. The sample consist of 142 listed companies. It selected by judgement sampling method.

The research's result indicates that convergence PSAK to IFRS has a significant difference on equity, liquidity, and gearing. But, the convergence to IFRS has not a significant difference on net profit. In addition, convergence PSAK to IFRS has not significant difference on equity, net profit, and liquidity company that used big four and non big four auditor. The convergence has a significant difference on gearing company that used big four and non big four auditor.

Keywords : IFRS, financial statement, auditor size, gray's comparability index.