ABSTRACT

IFRS on financial statements of companies listed on the Stock Exchange. Looking at the differences in net income, equity and abnormal stock returns for companies in Indonesia in the IFRS adoption process, the Event Window was analyzed by nonparametric statistics: two paired sample tests - the Wilcoxon Signed Rank Test.

This research is quantitative research and uses descriptive method and comparative method. The research population was telecommunications companies listed on the Stock Exchange in 2009 until 2013. The research samples were determined using purposive and judgment sampling, obtained by 4 sample companies.

The result on Shapiro-Wilk test shown that data is normally distributed. By the Wilcoxon Signed Rank Test, the adoption IFRS are not significantly impact because there is no significant difference on net profit margin (NPM), return on equity (ROE), and average abnormal return before and after adoption IFRS.

Keywords: IFRS, net income, equity, abnormal return, net profit margin, return on equity, average abnormal return.