

INTISARI

Penelitian ini bertujuan untuk mengetahui dampak nilai buku ekuitas sebelum dan sesudah implementasi IFRS serta dampak asimetri informasi dan *mandatory disclosure* terhadap relevansi nilai buku ekuitas dan laba pada periode implementasi adopsi IFRS.

Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, 168 laporan keuangan perusahaan dianalisis sebagai *sampel*. Relevansi nilai diukur menggunakan model harga, asimetri informasi diukur menggunakan model *Bid-Ask Spread* dan *mandatory disclosure* diukur menggunakan variabel *dummy* yang diatur dalam Peraturan Nomor VIII. G7 lampiran keputusan Ketua Bapepem dan LK Nomor Kep- 347/BL/ 2012.

Hasil penelitian ini menunjukkan bahwa nilai informasi buku ekuitas sesudah implementasi IFRS tidak lebih tinggi dari sebelum implementasi IFRS, Asimetri informasi mempunyai pengaruh positif terhadap nilai informasi buku ekuitas dan laba pada periode implementasi adopsi IFRS, serta *mandatory disclosure* mempunyai pengaruh positif terhadap nilai informasi buku ekuitas dan laba pada periode implementasi adopsi IFRS.

Kata Kunci: Relevansi nilai informasi buku ekuitas dan laba, asimetri informasi, dan *mandatory disclosure*

ABSTRACT

This research is aimed at recognizing the impact of book value of equity before and after the implementation of IFRS and also the impact of information asymmetry and mandatory disclosure toward the relevancy of book value of equity and earnings when the period of implementation of IFRS adoption.

The sample of this research being analyzed were manufacture companies listed in Indonesia stock exchange and 168 companies' financial report. Value relevance was measured by the pricing model, information asymmetry was measured by Bid-Ask Spread model, and Mandatory Disclosure was measured by dummy regulated on Rule No. VIII. G7 attachment of decision of the chairman of Capital Market and Financial Institution of Supervisory Board Number Kep-347/BL/2012.

The result of this research indicates that book information value of equity after the implementation of IFRS is not higher than that before the implementation of IFRS adoption. Information asymmetry gives positive impact toward book information value of equity and earnings when the period of implementation of IFRS adoption, similarly mandatory disclosure gives positive impact toward book information value of equity and earnings when the period of implementation of IFRS adoption.

Keywords: *The relevance of book information value of equity and profit, information asymmetry, mandatory disclosure.*