

INTISARI

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh konvergensi *International Financial Reporting Standards* (IFRS) yaitu pada periode tahap awal penerapan IFRS dan periode pada tahap implementasi IFRS terhadap relevansi nilai informasi akuntansi (nilai buku ekuitas per lembar saham dan laba per lembar saham) di negara Indonesia dan Malaysia.

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dan Bursa Malaysia. Pemilihan sampel penelitian ini menggunakan metode purposive sampling, yaitu perusahaan yang menerbitkan *annual report*. Berdasarkan metode purposive sampling, sampel yang diperoleh secara keseluruhan sebanyak 105 perusahaan (68 perusahaan Indonesia dan 37 perusahaan Malaysia) dengan periode pengamatan selama lima tahun (2009-2013). Alat analisis untuk menguji hipotesis yaitu analisis regresi berganda dengan menggunakan program SPSS 20.

Berdasarkan hasil dari penelitian ini menunjukkan bahwa terjadi peningkatan nilai buku per saham dan laba per saham pada tahap lanjut IFRS dibandingkan pada tahap awal penerapan IFRS di Indonesia. Sedangkan di Malaysia terbukti adanya peningkatan nilai laba per saham, tetapi nilai buku per saham tidak terjadi peningkatan pada tahap lanjut penerapan IFRS. Pada tahap lanjut penerapan IFRS di Indonesia dan Malaysia terbukti adanya perbedaan variasi pada nilai buku dan laba pada tahap lanjut penerapan IFRS dibandingkan dengan tahap awal penerapan IFRS.

Kata kunci : Relevansi Nilai, Nilai Buku Ekuitas, Laba, Informasi Akuntansi

ABSTRACT

This study aims to obtain empirical evidence on the effect of the convergence of International Financial Reporting Standards (IFRS) that is at the period of the beginning stage of IFRS and at the period of the implementation stage of IFRS on the relevance of accounting information value (book value of equity per share and earnings per share) in Indonesia and Malaysia.

The population of this research was manufacturers listed in Indonesia Stock Exchange (IDX) and Bursa Malaysia. The sample was chosen by using purposive sampling method, which is the company that publishes annual report. Based on purposive sampling method, the number of the overall sample was 105 companies (68 companies from Indonesia and 37 companies from Malaysia) with a five-year observation period (2009-2013). To analyze the hypotheses, multiple regression analysis was applied by using SPSS 20.

The results of this study indicate that there was an increase in book value per share and profit per share at implementation stage of IFRS compared to at the beginning stage of IFRS implementation in Indonesia. In contrast, in Malaysia it is proved that there was an increase in the earnings value per share, but the book value per share did not increase at the implementation stage of IFRS. At the advance stage of IFRS in Indonesia and Malaysia it was proved that there was a difference in variation on the book value and profit at the advanced stage of the implementation of IFRS compared to that at the beginning stage of IFRS.

Keywords : Value Relevance, Book Value of Equity, Earnings, Accounting Information.