

INTISARI

Penelitian ini bertujuan untuk menguji relevansi nilai aset tetap yang diukur berdasarkan metoda pengukuran revaluasi dan kos di Indonesia. Penelitian ini menggunakan *cross-sectional regression methodology* (CSRM) yang dilakukan dengan melakukan regresi data *pool* kelompok sampel revaluasi dan kelompok sampel kos sehingga didapatkan 2 angka *response coefficient*. Angka *response coefficient* sampel revaluasi dan sampel kos kemudian diuji menggunakan uji-T (Jogiyanto 2005) untuk melihat apakah terdapat perbedaan yang secara statistis signifikan antara kedua *response coefficient*.

Pengujian hipotesis menghasilkan temuan bahwa terdapat perbedaan yang secara statistis signifikan antara relevansi nilai aset tetap yang diukur berdasarkan metoda kos dan metoda revaluasi. Nilai *non-current assets response coefficient* perusahaan yang menggunakan metoda kos sebesar lebih tinggi dari nilai *non-current assets response coefficient* perusahaan yang menggunakan metoda revaluasi. Dengan demikian, perbedaan metoda pengukuran aset tetap berpengaruh pada tinggi (rendah) relevansi nilai informasi aset tetap dan dalam hal ini, relevansi nilai aset tetap berdasarkan metoda kos lebih tinggi daripada relevansi nilai aset tetap berdasarkan metoda revaluasi.

Kata kunci: *cross-sectional regression methodology* (CSRM), uji-T, relevansi nilai, *response coefficient*, aset tetap, revaluasi.

ABSTRACT

This study aims to examine the value relevance of fixed assets measured by cost method and fair value method. This study uses *cross-sectional regression methodology* (CSRM) by conducting regression on pooled data of the two sample groups to generate 2 value of response coefficient for each group. The response coefficient value of cost sample group and fair value sample group is tested using T-test (Jogiyanto 2005) to examine whether there is a statistically significant difference between the two.

Finding from hypothesis testing shows that there is a statistically significant difference of value relevance between fixed assets measured using cost method and fair value method. Non-current assets response coefficient value of company that uses cost method is higher than non-current assets response coefficient value of company that uses fair value method. Therefore, the difference of measurement method of fixed assets is associated with the value relevance of fixed assets information, in this case, the value relevance of fixed assets measured using cost method is higher than the value relevance of fixed assets measured using fair value method.

Key words: *cross-sectional regression methodology* (CSRM), T-test, value relevance, *response coefficient*, fixed asset, revaluation, fair value.