

INTISARI

Tujuan - Penelitian ini bertujuan untuk menganalisis tingkat kesesuaian laporan tahunan pada perusahaan non-keuangan yang terdaftar dalam Indeks LQ 45 dengan IFRS *practice statement management commentary* yang diterbitkan oleh International Accounting Standard Board (IASB).

Metode penelitian - Analisis konten digunakan pada sampel berjumlah 37 perusahaan non-keuangan yang terdaftar dalam Indeks LQ 45. Tingkat kesesuaian laporan tahunan perusahaan sampel dengan IFRS *practice statement management commentary* dianalisis secara deskriptif dengan menggunakan instrumen penelitian lima konten elemen pada IFRS *practice statement management commentary*.

Temuan - Hasil penelitian menunjukkan bahwa non-keuangan yang terdaftar dalam Indeks LQ 45 di Indonesia memiliki tingkat kesesuaian laporan tahunan sesuai dengan yang dipersyaratkan IASB. Namun, masih diperlukan sedikit penyesuaian pada penerapan beberapa elemen konten pelaporan ulasan manajemen. Pengungkapan yang dilakukan perusahaan tergolong sangat sesuai dengan IFRS *practice statement management commentary* yang diterbitkan IASB.

Originalitas - Salah satu fokus utama dalam penelitian ini adalah tingkat kesesuaian laporan tahunan dengan IFRS *practice statement management commentary*. Belum ada penelitian yang mengukur tingkat kesesuaian IFRS *practice statement management commentary* dengan menggunakan laporan tahunan secara empirik.

Kata kunci: laporan analisis dan pembahasan manajemen, IFRS *practice statement management commentary*, International Accounting Standard Board (IASB), dan laporan tahunan.

COMPLIANCE LEVEL ANALYSIS OF ANNUAL REPORTS USING IFRS PRACTICE STATEMENT MANAGEMENT COMMENTARY

ABSTRACT

Purpose - *The research aims to analyze the annual reports compliance level of non-financial companies listed in the LQ 45 Index using IFRS practice statement management commentary issued by International Accounting Standard Board (IASB).*

Methodology - *Content analysis has been applied on a sample of 37 non-financial companies listed in the in the LQ 45 Index. The annual reports compliance level of sample companies using IFRS practice statement management commentary was analyzed descriptively using the research instruments of five content elements in IFRS practice statement management commentary.*

Findings - *The results of the study show that non-financial companies listed in the LQ 45 Index have an appropriate level of annual reports compliance in accordance with the requirements of the IASB. However, a little alignment is still needed on the application of several content elements of management commentary. Disclosures made by the company are very appropriate in accordance with IFRS practice statement management commentary issued by IASB.*

Originality - *One of the primary focuses in this research is the annual reports compliance level using IFRS practice statement management commentary. There has been no study that measures the level of compatibility of IFRS practice statement management commentary by using annual reports empirically.*

Keywords: *management discussion and analysis report, IFRS practice statement management commentary, International Accounting Standard Board (IASB), and annual reports.*