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ABSTRACT

Implementation of International Financial Reporting Standards (IFRS) has emphasized the use of fair value accounting in measuring assets and liabilities. However, many debates are arising about the relevance and reliability of fair value accounting. Therefore, this research investigates the impact of fair value accounting on earnings quality of manufacturing companies listed in Indonesia Stock Exchange between 2016 and 2018. This research uses quantitative approach. The data is collected from the annual financial statements using Thomson Reuters Eikon. The sample is chosen using purposive sampling method and a total of 312 observations are gathered. This research uses exposure to fair value accounting as the independent variable and earnings persistence as the dependent variable. Other variables, such as company size, accounting leverage, audit quality, and board independency are used as the control variables. The results suggest that there is no significant effect between fair value accounting and earnings quality.

Keywords: Fair value accounting, earnings quality, earnings persistence, exposure to fair value accounting, PSAK 68.

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INTISARI

Penerapan International Financial Reporting Standards (IFRS) telah menekankan penggunaan pengukuran nilai wajar dalam mengukur nilai aset ataupun liabilitas. Akan tetapi, penerapan tersebut menuai perdebatan mengenai relevansi dan reliabilitas akuntansi nilai wajar. Oleh karena itu, penelitian ini bertujuan untuk menginvestigasi dampak akuntansi nilai wajar terhadap kualitas laba perusahaan manufaktur yang terdaftar pada Indonesia Stock Exchange tahun 2016 hingga 2018. Penelitian ini menggunakan pendekatan kuantitatif. Data dikumpulkan dari laporan keuangan tahunan menggunakan Thomson Reuters Eikon. Sampel penelitian ditentukan dengan metode *purposive sampling* dan total observasi yang dikumpulkan berjumlah 312 observasi. Penelitian ini menggunakan eksposur akuntansi nilai wajar sebagai variabel independen dan persistensi laba sebagai variabel dependen. Variabel lain, seperti ukuran perusahaan, *leverage*, kualitas audit dan independensi dewan komisaris digunakan sebagai variabel kontrol. Hasil dari penelitian ini menunjukkan bahwa tidak ada hubungan signifikan antara penerapan akuntansi nilai wajar dengan kualitas laba.

Kata Kunci: Akuntansi nilai wajar, kualitas laba, persistensi laba, eksposur akuntansi nilai wajar, PSAK 68.