

TABLE OF CONTENTS

VALIDATION AND APPROVAL SHEET	ii
STATEMENT OF WORK'S ORIGINALITY	iii
LIST OF FIGURES	vii
LIST OF TABLES	viii
LIST OF APPENDICES	ix
ABSTRACT	x
INTISARI	xi
CHAPTER I INTRODUCTION	1
1.1 Background	1
1.2 Research Problem	4
1.3. Objective of Research	7
1.4. Scope of Research	7
1.5 Research Contribution	7
1.6 Research Structure	8
CHAPTER II THEORETICAL FRAMEWORK & LITERATURE REVIEW 10	
2.1 Theoretical Framework	10
2.1.1 Indonesia Financial Accounting Standard (SAK) Convergence with IFRS	10
2.1.2. Pernyataan Standar Akuntansi Keuangan 50	11
2.1.3 Pernyataan Standar Akuntansi Keuangan (PSAK) 71	12
2.1.3. Value Relevance Theory	15
2.1.4. Earnings Quality and Earnings Response Coefficient	17
2.2. Previous Research	17
2.3. Research Gap	21
2.4. Hypothesis Development	21

CHAPTER III RESEARCH METHODOLOGY	24
3.1 Research Design.....	24
3.2 Definition of Operation Variables.....	25
3.3. Population and Sampling Method.....	26
3.4. Data Collection Method	26
3.5 Data Analysis Technique	27
3.5.1 Data Analysis Steps	27
3.5.2. Measurement Method	28
3.5.3. Descriptive Statistics.....	29
3.5.4. Estimation of Regression Model.....	29
3.5.5. Classic Assumption Tests	30
3.5.6. Hypothesis Testing.....	31
CHAPTER IV RESULT AND DISCUSSION	33
4.1 Research Data	33
4.2. Retroactive Application of PSAK71	34
4.2.1. Research Assumptions	34
4.2.3. Identification of Financial Instruments within the Scope of PSAK71	37
4.2.4. Predicted Earnings	37
4.3. Descriptive Statistics.....	39
4.4. Regression Model	40
4.5. Classic Assumption Tests	42
4.5.1. Normality Test	42
4.5.2. Heteroskedasticity Test.....	43

4.6. Hypothesis Testing	44
4.6.1 Linear Regression Test.....	44
4.6.2. Coefficient of Determination (R^2).....	46
4.6.3. Overall Significance Testing (F-test).....	46
4.6.4. Individual Parameters Significance Testing (T-test)	47
4.6.4. Paired Sample T-Test (Wilcoxon Sign Rank Test).....	47
4.7 Hypothesis Analysis	49
CHAPTER V CONCLUSION	52
5.1. Research Conclusion.....	52
5.2. Research Implication	52
5.2.1. Theoretical Implication	52
5.2.2. Practical Implication	52
5.3. Research Limitation	53
5.4. Suggestions	53
REFERENCES.....	55
APPENDICES	58