

Analisis pengaruh pendekatan pengukuran nilai wajar dan nilai historis terhadap value relevance aset biologis (Studi empiris pada perusahaan perkebunan di Indonesia, Malaysia, dan Singapura) = Analysis of the effect of fair value and historical cost measurement approach on the value relevance of biological assets (Empirical study on plantation companies in Indonesia, Malaysia, and singapore)

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Abstrak

Penelitian ini merupakan studi empiris pada perusahaan perkebunan di Indonesia, Malaysia, dan Singapura, mengenai pengaruh positif nilai buku aset biologis terhadap harga saham yang menggambarkan value relevance aset biologis dalam laporan keuangan. Selain itu, penelitian ini juga membandingkan pengaruh pendekatan pengukuran nilai wajar dan nilai historis atas aset biologis berdasar value relevance-nya dalam laporan keuangan.

Hasil penelitian menunjukkan bahwa terdapat pengaruh positif tidak signifikan nilai buku aset biologis terhadap harga saham. Akan tetapi, informasi pendekatan pengukuran atas aset biologis yang berdasar hasil penelitian memiliki pengaruh terkait pengambilan keputusan investasi investor, tidak terbukti memiliki value relevance lebih tinggi untuk nilai wajar jika dibandingkan dengan nilai historis. Hal tersebut didasari pengaruh negatif signifikan yang berarti, semakin tinggi nilai buku aset biologis dengan pendekatan pengukuran nilai wajar, semakin rendah harga saham jika dibandingkan dengan pendekatan pengukuran nilai historis.

.....This study is an empirical study on plantation companies in Indonesia, Malaysia, and Singapore, about the positive effect of book value of biological assets against stock prices which describes the value relevance of biological assets in financial statements. In addition, this study also compared the effect of fair value and historical cost measurement approach on biological assets due its value relevance in financial statements. The results showed that there were no significant positive effect between book value of biological assets against stock prices. However, the information of the biological assets measurement approach which based on the results have effect due its investment value to investors, not proved have higher value relevance for fair value when it compared with historical cost. That results were based on significant negative effect which means, the higher the book value of biological assets with fair value measurement approach, the lower the stock prices when it compared with historical cost measurement approach.