

# Analisis pengaruh penggunaan nilai wajar atas instrumen keuangan terhadap volatilitas laba perbankan di Asia Tenggara dengan kualitas regulasi sebagai variabel moderasi = Analysis on the impact of fair value of financial instruments on banks earnings volatility in Southeast Asia with quality of regulation as a moderating variable

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## Abstrak

Penelitian ini meneliti pengaruh metode pengukuran nilai wajar atas instrumen keuangan yang diukur dengan proxy aset instrumen keuangan diukur dengan nilai wajar liabilitas keuangan diukur pada nilai wajar melalui laporan laba rugi selisih keuntungan dan kerugian aset tersedia untuk dijual serta selisih keuntungan dan kerugian yang diukur melalui laporan laba rugi terhadap volatilitas laba pada perusahaan perbankan di lima negara di Asia Tenggara yakni Indonesia Malaysia Filipina Singapura dan Thailand Hasil penelitian ini menunjukkan bahwa secara umum liabilitas keuangan diukur pada nilai wajar melalui laporan laba rugi berpengaruh positif sedangkan selisih keuntungan dan kerugian yang diukur melalui laporan laba rugi berpengaruh negatif terhadap volatilitas laba Penelitian ini juga menunjukkan bahwa kualitas regulasi memperlemah hubungan positif antara aset keuangan diukur dengan nilai wajar liabilitas keuangan diukur pada nilai wajar melalui laporan laba rugi dan selisih keuntungan dan kerugian aset tersedia untuk dijual terhadap volatilitas laba Sampel adalah perusahaan perbankan yang terdaftar di bursa efek masing masing negara sampel pada tahun 2010 ndash 2012.

.....This study examined the effect of fair value measurement method on financial instruments that are measured by the proxy of financial instrument assets are measured at fair value financial liabilities at fair value through profit or loss unrealized net changes of available for sale assets as well as net changes of financial instrument measured through profit or loss of the company s earnings volatility on banks in five Southeast Asian countries namely Indonesia Malaysia Philippines Singapore and Thailand The results showed that in general financial liabilities measured at fair value through profit and loss has a positive effect while net changes between profit and loss is measured through the income statement negatively affect earnings volatility This study also shows that the quality of regulation weakens the positive relationship between asset measured at fair value financial liabilities measured at fair value through profit and loss and net changes on available for sale assets to earnings volatility Samples are bank companies listed on stock exchanges of each country sampled in 2010 2012.