

Analisis deskriptif tingkat kepatuhan terhadap international financial reporting standards disclosure requirement pada perusahaan lq-45 =
Descriptive analysis of the compliance level to the international financial reporting standards disclosure requirement at corporate lq-45

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk menganalisis tingkat kepatuhan perusahaan yang termasuk dalam daftar LQ-45 yang diukur menggunakan IFRS disclosure checklist yang telah dipublikasikan oleh PriceWaterhouseCooper tahun 2012. Penelitian ini menggunakan sampel perusahaan LQ-45 pada tahun 2011 dan 2012 periode Agustus - Januari dengan total 90 perusahaan sampel. Penelitian yang digunakan adalah penelitian kualitatif yang bersifat analisis deskriptif. Hasil dari penelitian ini, ditemukan bahwa rata-rata tingkat kepatuhan perusahaan terhadap IFRS adalah 87,43%. Selain itu dilakukan uji beda terhadap rata-rata berdasarkan tahun, sektor industri, dan kepemilikan. Ditemukan terdapat perbedaan rata-rata antara tahun 2011 dengan 2012, dan juga pada kepemilikan asing dan lokal, namun tidak terdapat perbedaan rata-rata antar sektor industri.

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ABSTRACT

The purpose of this study is to analyze the level of compliance of the LQ-45 using IFRS disclosure checklist published by PricewaterhouseCoopers in 2012. This study used sample of LQ-45 companies periode August to January in 2011 and 2012, with total 90 sample firms. This study used a qualitative research with descriptive analysis approach. The results of this study was found that averages level of compliance to IFRS was 87.43%. In this study also conducted a different test against averages by year, industry sector, and ownership. It was found that there are differences in the averages between 2011 to 2012, and also in foreign and local ownership, but there is no difference averages between industry., The purpose of this study is to analyze the level of compliance of the LQ-45 using IFRS disclosure checklist published by PricewaterhouseCoopers in 2012. This study used sample of LQ-45 companies periode August to January in 2011 and 2012, with total 90 sample firms. This study used a qualitative research with descriptive analysis approach. The results of this study was found that averages level of compliance to IFRS was 87.43%. In this study also conducted a different test against averages by year, industry sector, and ownership. It was found that there are differences in the averages between 2011 to 2012, and also in foreign and local ownership, but there is no difference averages between industry.]