

Pengaruh konvergensi ifrs dan dewan komisaris terhadap efisiensi investasi studi pada perusahaan manufaktur di indonesia = The effect of ifrs convergence and boc against investment efficiency a study on manufacturing company in indonesia

Annisa Triwardhani, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20403352&lokasi=lokal>

Abstrak

Tujuan dari penelitian ini adalah untuk menguji pengaruh konvergensi IFRS terhadap efisiensi investasi pada perusahaan manufaktur di Indonesia. Penelitian ini juga menguji pengaruh Dewan Komisaris sebagai variabel pemoderasi dampak konvergensi IFRS terhadap efisiensi investasi pada perusahaan manufaktur di Indonesia. Penelitian ini mengambil periode sebelum adanya implementasi konvergensi IFRS yaitu pada tahun 2009 dan periode sesudah adanya implementasi konvergensi IFRS yaitu pada tahun 2012. Hasil penelitian menunjukkan bahwa konvergensi IFRS terbukti berpengaruh negatif terhadap tingkat underinvestment, namun tidak terbukti berpengaruh terhadap tingkat overinvestment. Selain itu Dewan Komisaris tidak terbukti dapat memoderasi pengaruh konvergensi IFRS terhadap efisiensi investasi.

.....The purpose of this research is to examine the effect of PSAK convergence with 2011 effective IFRS on investment efficiency in the manufacturing company in Indonesia. This research also examines the influence of Board of Commissioners as a moderator effect of PSAK convergence with 2011 effective IFRS on investment efficiency in the manufacturing company in Indonesia. This study took the period prior to the effective implementation of IFRS in 2009 and the period after the introduction of effective implementation of IFRS in 2012. The results showed that there was enough evidence in the research that the effective implementation of IFRS may reduce underinvestment, but there was not enough evidence in the research that the effective implementation of IFRS may reduce overinvestment. And BOC also not been shown to moderate the effect of the convergence of PSAK with IFRS effective in 2011 on the efficiency of investment.