

Pengaruh konvergensi ifrs dan efektivitas komite audit terhadap relevansi nilai informasi akuntansi di Indonesia, Singapura, dan Malaysia = The effect of ifrs convergence and audit committee effectiveness on the value relevance of accounting information in Indonesia, Singapore, and Malaysia / Desi Selvia

Desi Selvia, author

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Abstrak

[Penelitian ini bertujuan untuk menemukan bukti empiris mengenai dampak konvergensi IFRS dan Efektivitas Komite Audit terhadap relevansi nilai informasi akuntansi perusahaan di Indonesia, Singapura dan Malaysia. Relevansi nilai informasi akuntansi dalam penelitian ini diuji dengan menggunakan model Ohlson (1995) dan pengujian dilakukan terhadap perusahaan ? perusahaan yang terdaftar di Bursa Efek Indonesia, Singapura dan Malaysia. Hasil penelitian menunjukkan bahwa konvergensi IFRS mampu meningkatkan relevansi nilai laba dan nilai buku ekuitas. Efektivitas Komite Audit mampu meningkatkan relevansi nilai laba. Lebih lanjut lagi, efektivitas Komite Audit terbukti mampu memperkuat pengaruh positif konvergensi IFRS terhadap relevansi nilai laba.

;This study aims to provide empirical evidence on the effect of IFRS Convergence and Audit Committee effectiveness to the value relevance of accounting information in Indonesia, Singapore and Malaysia. To examine the value relevance of accounting information, this study using Ohlson Model (1995) and testing carried out on listed companies in Indonesia, Singapore and Malaysia. The results of this study indicate that the convergence of IFRS has increased the value relevance of earnings and book value of equity. The effectiveness of Audit Committee are able to enhance the value relevance of earnings. Furthermore, the effectiveness of Audit Committee proved to strengthen the positive impact of the IFRS convergence on the value relevance of earnings.

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