

Volatilitas dan relevansi risiko laba rugi komprehensif studi empiris pada perusahaan finansial di Indonesia Malaysia dan Singapura = The volatility and risk relevance of comprehensive income an empirical study on financial companies in Indonesia Malaysia and Singapore

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk menguji volatilitas dan relevansi risiko dari laba komprehensif pada perusahaan finansial, yang terdaftar di Bursa Efek Indonesia (IDX), Bursa Malaysia (MYX) dan Singapore Exchange (SGX), dari tahun 2011 sampai dengan tahun 2014. Hasil penelitian ini menunjukkan bahwa laba komprehensif lebih volatil dibanding laba bersih. Selain itu penelitian ini juga menemukan bahwa terdapat hubungan yang signifikan antara volatilitas laba bersih dan laba komprehensif dengan risiko pasar dan harga saham. Namun tidak ditemukan adanya hubungan yang signifikan antara volatilitas inkremental laba komprehensif (relatif terhadap laba bersih) terhadap risiko pasar dan pembentukan harga saham.

ABSTRACT

The objective of this research is to examine the volatility and risk relevance of comprehensive income in financial companies, which are listed in the Indonesia Stock Exchange (IDX), Bursa Malaysia (MYX) and Singapore Exchange (SGX), from 2011 to 2014. The results of this study indicate that comprehensive income is more volatile than net income. In addition, this study also finds a significant association between the volatility of net income and comprehensive income with market risk and stock price. However, this study cannot find any significant association between volatility of comprehensive income incremental to net income with market risk and stock price

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