

Pengaruh karakteristik perusahaan terhadap adopsi fair value accounting pada aset non keuangan = The effect of firm s characteristics to adoption of fair value accounting on non financial assets

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Abstrak

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Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh ukuran, leverage, profitabilitas, dan tangibility perusahaan yang mempengaruhi pengadopsian fair value accounting pada aset non-keuangan di perusahaan-perusahaan yang terdaftar di Australia Stock Exchange (ASX) pada juni 2015. Penelitian ini mengambil sampel pada perusahaan-perusahaan yang mengadopsi fair value accounting pada aset non-keuangan dan yang tidak dengan metode matching sampling. Untuk mendapatkan hasil dari pengaruh tersebut, maka dilakukan regresi logistik. Hasil dari penelitian ini menunjukkan bahwa ukuran, leverage, dan tangibility perusahaan meningkatkan probabilitas suatu perusahaan mengadopsi fair value accounting pada aset non-keuangan, sedangkan profitabilitas tidak berpengaruh signifikan pada perusahaan-perusahaan yang terdaftar di ASX.

ABSTRACT

The objective of this study is to provide empirical evidence about the effect of size, leverage, profitability, and tangibility of companies that affect the adoption of fair value accounting on non-financial assets in listed companies on the Australian Stock Exchange (ASX) in June 2015. This study samples are companies that adopt fair value accounting on non-financial assets and that do not adopted through matching sampling method. To get the results of the effect, then performed logistic regression. Results from this study indicate that the size, leverage, and tangibility companies increase the probability of a company adopts fair value accounting on non-financial assets, but no significant effect on the profitability of the companies listed on the ASX.

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