

# Analisis atas Determinan Konservatisme dan Dampak Konservatisme terhadap Relevansi dan Reliabilitas Informasi Akuntansi: Studi pada Negara-negara Asia Pasifik = Analysis of Determinants of Conservatism and the Impact of Conservatism on Relevance and Reliability of Accounting Information: A Study at Asia Pacific Countries

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## Abstrak

Penelitian ini bertujuan untuk menyelidiki keberadaan konservatisme pada negara-negara Asia Pasifik, ditinjau dari aspek determinan dan aspek dampak. Pada aspek determinan, penelitian ini menguji pengaruh faktor-faktor determinan atas unconditional conservatism dan conditional conservatism. Pada aspek dampak, penelitian ini menguji pengaruh unconditional conservatism dan conditional conservatism atas kualitas informasi akuntansi: relevansi dan reliabilitas. Sebagai sebuah studi antar negara, penelitian ini juga menguji pengaruh faktor-faktor tingkat negara dalam kedua aspek dari konservatisme tersebut.

Berdasarkan hasil pengujian aspek determinan, contracting, litigation, regulation dan taxation terbukti memicu dan menekan keberadaan unconditional conservatism dan conditional conservatism. Hubungan negatif di antara kedua tipe konservatisme juga dapat dibuktikan. Dengan demikian, dari aspek determinan penelitian ini dapat memberikan justifikasi keberadaan konservatisme pada negara-negara Asia Pasifik. Sementara itu, dari aspek dampak penelitian ini kurang dapat memberikan bukti kebutuhan konservatisme. Hasil pengujian menunjukkan hanya unconditional conservatism yang memberikan dampak positif pada relevansi informasi akuntansi, sementara unconditional conservatism memberi dampak negatif pada reliabilitas informasi akuntansi dan conditional conservatism memberikan dampak negatif pada relevansi dan reliabilitas informasi akuntansi.

Faktor-faktor tingkat negara (status adopsi IFRS, sistem judicial/legal, sistem hukum sekuritas dan sistem ekonomi politik) terbukti memiliki pengaruh langsung pada konservatisme dan kualitas informasi akuntansi. Penelitian ini juga menyodorkan bukti bahwa secara umum faktor-faktor tingkat negara memiliki pengaruh moderasi terhadap hubungan faktor determinan dan konservatisme (aspek determinan) dan hubungan konservatisme dan kualitas informasi akuntansi (aspek dampak).

The purpose of this study is to examine the existence of conservatism at Asia Pacific countries, viewed from its determinant aspect and its impact aspect. Regarding the determinant aspect, this study examines the influence of determining factors on unconditional conservatism and conditional conservatism. Meanwhile for the impact aspect, this study examines the influence of unconditional conservatism and conditional conservatism on accounting information quality: relevance and reliability. As a cross country study, this study also examines the influence of country level factors in the both aspects of conservatism.

According to the test results for the determinant aspect, contracting, litigation, regulation and taxation are proved to trigger as well as to suppress the existence of unconditional conservatism and conditional

conservatism. The negative relationship between the two types of conservatism is also supported. Therefore, from the determinant aspect this study may provide justification for the existence of conservatism at Asia Pacific countries. Meanwhile, from the impact aspect this study tends to provide less evidence for the need of conservatism existence. The test results show that only unconditional conservatism provides a positive impact on relevance of accounting information, meanwhile unconditional conservatism provides a negative impact on reliability of accounting information and conditional conservatism provides negative impacts on both relevance and reliability of accounting information.

Country level factors (IFRS adoption status, judicial/legal systems, security laws systems and political economic systems) are proved to have direct influences on conservatism and accounting information quality. This study also provides evidences that, in general, country level factors have moderating influences on the relationship between determining factors and conservatism (determinant aspect) and the relationship between conservatism and accounting information quality (impact aspect).