

**PENGARUH KUALITAS AKRUAL DAN RISIKO PASAR TERHADAP  
SINKRONITAS HARGA SAHAM  
(Studi Empiris Pada Sub Sektor Properti dan Real Estate yang  
Terdaftar di BEI Tahun 2017-2021)**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji secara empiris hubungan antara kualitas akrual berupa *Non-discretionary Accrual* dan *Discretionary Accrual* dan risiko pasar sebagai informasi spesifik perusahaan pada sinkronitas harga saham. Penelitian dilakukan terhadap sektor properti dan *real estate* yang terdaftar di Bursa Efek Indonesia selama tahun 2017-2021. Metode pengambilan sampel data yang digunakan adalah metode *purposive sampling* berdasarkan kriteria tertentu. Serta pengujian hipotesis dalam penelitian ini menggunakan analisis regresi berganda. Hasil penelitian menunjukkan *Non-discretionary Accrual* dan *Discretionary Accrual* tidak berpengaruh terhadap sinkronitas harga saham sedangkan Risiko Pasar berpengaruh terhadap sinkronitas harga saham.

**Kata Kunci:** *Kualitas Akrual, Non-discretionary Accrual, Discretionary Accrual, Risiko Pasar, dan Sinkronitas Harga Saham*

**THE EFFECT OF ACCRUAL QUALITY AND MARKET RISK ON  
SHARE PRICE SYNCRONITY  
(Empirical Study of the Property and Real Estate Sub-Sector Listed on IDX  
2017-2021)**

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**ABSTRACT**

This study aims to empirically examine the relationship between accrual quality in the form of Non-discretionary Accruals and Discretionary Accruals and market risk as company-specific information on stock price synchrony. The research was conducted on the property and real estate sectors listed on the Indonesia Stock Exchange during 2017-2021. The data sampling method used is purposive sampling method using certain criteria, as well as testing the hypothesis in this study using multiple regression analysis. The results of the study show that non-discretionary accruals and discretionary accruals has no significant effect on the synchronicity of stock prices; Meanwhile, Market Risk has significant effect on affects the synchronicity of stock prices.

**Keywords:** Accrual Quality, Non-discretionary Accrual, Discretionary Accrual, Market Risk, Stock Price Synchronization

