

**PENGARUH PENERAPAN PSAK KONVERGENSI IFRS TERHADAP RELEVANSI NILAI INFORMASI AKUNTANSI DENGAN DNI SEBAGAI VARIABEL MODERATING PADA PERUSAHAAN MANUFAKTUR DI BEI PERIODE 2007-2009 DAN 2015-2017**

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**ABSTRAK**

Penelitian ini bertujuan untuk menemukan bukti empiris pengaruh penerapan PSAK konvergensi IFRS terhadap relevansi nilai informasi akuntansi. Variabel independen yang digunakan dalam penelitian ini yaitu harga saham dan variabel dependennya meliputi laba per saham, nilai buku per saham, arus kas dari aktivitas operasi, dan pendapatan komprehensif. Sedangkan variabel moderasi yang digunakan adalah dummy net income. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Pengambilan sampel dilakukan dengan menggunakan teknik purposive sampling. Alat analisis yang digunakan dalam penelitian ini adalah SPSS versi 20. Analisis dilakukan menggunakan regresi linear berganda dengan nilai selisih mutlak. Perbandingan nilai Adjusted R<sup>2</sup>, dan uji beda struktural Chow test. Hasil penelitian membuktikan adanya peningkatan relevansi nilai informasi akuntansi setelah penerapan konvergensi IFRS. Hasil pengujian Chow test membuktikan bahwa terdapat perbedaan struktural antara periode sebelum dan setelah penerapan konvergensi IFRS. Hal ini menunjukkan bahwa terjadi perubahan relevansi nilai informasi akuntansi setelah penerapan PSAK konvergensi IFRS.

**Kata kunci : relevansi nilai, laba per saham, nilai ekuitas per saham, arus kas dari aktivitas operasi, pendapatan komprehensif, perubahan laba perusahaan, konvergensi IFRS**

**EFFECT OF IFAS AND IFRS CONVERGENCE IMPLEMENTATION ON ACCOUNTING INFORMATION VALUE RELEVANCE THROUGH DNI AS A MODERATING VARIABLE IN MANUFACTURING COMPANIES IN INDONESIA STOCK EXCHANGE IN THE PERIOD OF 2007-2009 AND 2015-2017**

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**ABSTRACT**

The objective of this research was finding out the empirical evidence of the effect of the Indonesia Financial Accounting Standards (IFAS) and International Financial Reporting Standards (IFRS) Convergence Implementation on the accounting information value relevance. The independent variable used in this research was the stock prices. The dependent variables used in this research were the earnings per share, the book value per share, the cash flow from the operational activities, and the comprehensive income. The moderating variable used in this research was the dummy net income. The population of this research was the manufacturing companies indexed in Indonesia Stock Exchange. The sampling technique used in this research was the purposive sampling technique. The data analysis technique used in this research was the multiple linear regressions, the absolute difference, the adjusted  $R^2$  comparison, and the Chow test. The analytical tool used in this research was SPSS version 20. The result of this research showed that there was increasing accounting information value relevance after the IFRS convergence. Moreover, the Chow test showed that there was a structural difference between the period before and after the IFRS convergence implementation. It was concluded that there was a change of the accounting information value relevance after the IFRS and IFAS convergence.

**Keywords: Value Relevance, Earnings per Share, Equity Value per Share, Cash Flow from Operational Activities, Comprehensive Income, Profit Change of Company, IFRS Convergence**