

Relevansi risiko pengukuran laba bersih, laba komprehensif, dan laba nilai wajar. Studi pada bank-bank yang terdaftar di Bursa Efek Indonesia = Risk relevance of net income comprehensive income and fair value income. A study on banks listed in Indonesian Stock Exchange

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Abstrak

Penelitian ini menguji relevansi risiko atas tiga model pengukuran laba yaitu net income, comprehensive income dan full fair value income bank-bank di Indonesia tahun 2010-2013. Relevansi diukur melalui hubungan antara volatilitas net income, volatilitas incremental pada laba komprehensif serta volatilitas incremental pada laba nilai wajar (full fair value income) terhadap harga saham, tingkat return harga saham dan volatilitas harga saham. Hasil penelitian menemukan bahwa volatilitas incremental pada laba komprehensif serta volatilitas incremental pada laba nilai wajar (full fair value income) berhubungan signifikan terhadap harga saham, tingkat return harga saham serta volatilitas harga saham. Hal ini mengimplikasikan bahwa pengungkapan nilai wajar atas aset dan liabilitas keuangan dipakai oleh investor dalam rangka mengambil keputusan bisnis sehingga sebaiknya informasi atas nilai wajar aset dan liabilitas keuangan dimasukkan menjadi komponen dalam laporan laba rugi tidak hanya dicantumkan dalam catatan atas laporan keuangan.

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The objective of this study is to examine the risk relevance of three models of income measurement: net income, comprehensive income and the full fair value income on banks in Indonesia for 2010-2013. Relevance is measured by the relationship between the volatility of net income, incremental volatility of comprehensive income and incremental volatility of full fair value of income to stock prices, stock prices return and stock price volatility. The results of this research explains that incremental volatility of comprehensive income and incremental volatility of full fair value income are significant to stock prices, stock prices return and the stock price volatility. It is implied that the fair value disclosure of financial assets and liabilities is used by investors in their business analysis, therefore the information of the fair value of financial assets and liabilities should be made into income statement and not be disclosed only in notes to the financial statements.