ABSTRAK

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REVENUE DAN VALUE RELEVANCE OF ACCOUNTING INFORMATION SETELAH PSAK 72

(*xiv* + 54 halaman : 1 gambar; 14 tabel; 9 lampiran)

Penelitian ini bertujuan untuk menguji dampak implementasi PSAK 72 terhadap *revenue* dan *value relevance of accounting information* pada perusahaan yang terdaftar di Bursa Efek Indonesia (BEI). Sampel penelitian mencakup 1992 observasi dari 249 perusahaan, kecuali sektor keuangan dengan dua periode yang berbeda yaitu sebelum PSAK 72 (2013-2017) dan Setelah PSAK 72 (2020 – 2022). Metode pemilihan sampel dilakukan menggunakan metode *purposive sampling* melalui laporan keuangan, *yahoo finance*, dan S&P Capital IQ. Model pengujian hipotesis pada *revenue* menggunakan uji *t-test*, sementara *value relevance of accounting information* menggunakan regresi data panel dengan pendekatan *ordinary least square (OLS)*. Pengujian dilakukan menggunakan *software* STATA versi 17. Temuan dari hasil penelitian menunjukkan bahwa *revenue* dan *value relevance of accounting information* mengalami penurunan signifikan di sekitar implementasi PSAK 72. Dengan demikian, hasil penelitian ini dapat memberikan pemahaman yang lebih mengenai hubungan PSAK 72 dengan *revenue dan value relevance of accounting information* sebagai ilmu pengetahuan dan bagi dunia praktik bisnis.

Referensi: 74 (1974 –2023)

Kata Kunci: PSAK 72, IFRS 15, *value relevance of accounting information, revenue*

ABSTRACT

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REVENUE AND VALUE RELEVANCE OF ACCOUNTING INFORMATION AFTER PSAK 72

(*xiv* + 51 pages: 1 picture; 14 tables; 9 attachments)

This research aims to examine the impact of PSAK 72 implementation on revenue and the value relevance of accounting information in companies listed on the Indonesia Stock Exchange (IDX). The research sample consists of 1992 observations from 249 companies, excluding the financial sector, covering two distinct periods: pre-PSAK 72 (2013-2017) and post-PSAK 72 (2020-2022). The sample selection method employed purposive sampling through financial statements, Yahoo Finance, and S&P Capital IQ. Hypothesis testing models for revenue used t-tests, while assessing the value relevance of accounting information involved panel data regression employing the ordinary least square (OLS) approach. Testing was conducted using STATA software version 17. The research findings indicate a significant decline in both revenue and the value relevance of accounting information surrounding the implementation of PSAK 72. Consequently, this study contributes to a deeper understanding of the relationship between PSAK 72, revenue, and the value relevance of accounting information, serving the realms of academic knowledge and practical business applications.

References: 74 (1974 –2023)

Keywords: PSAK 72, IFRS 15, *value relevance of accounting information, revenue*