

## ABSTRAK

Penelitian ini bertujuan untuk menguji relevansi nilai laba akuntansi, nilai buku ekuitas, *goodwill*, dan aset tak berwujud serta bagaimana pengaruh konvergensi *International Financial Reporting Standard (IFRS)* terhadap relevansi nilai laba akuntansi, nilai buku ekuitas, *goodwill*, dan aset tak berwujud. Laba akuntansi, nilai buku ekuitas, *goodwill*, dan aset tak berwujud diukur per lembar saham beredar. Sedangkan nilai pasar ekuitas diukur dengan harga saham pada tiga bulan setelah akhir tahun fiskal, yaitu harga penutupan saham bulan Maret. Penelitian dilakukan pada perusahaan manufaktur terdaftar di Bursa Efek Indonesia untuk periode penelitian tahun 2008-2009 dan 2012-2013 dengan sampel sebanyak 128 perusahaan untuk empat tahun. Pengujian hipotesis dilakukan dengan menggunakan uji regresi berganda. Hasil penelitian menunjukkan bahwa laba akuntansi, nilai buku ekuitas, dan *goodwill* berpengaruh signifikan terhadap nilai pasar ekuitas, sedangkan aset tak berwujud tidak memiliki pengaruh signifikan terhadap nilai pasar ekuitas. Hasil penelitian selanjutnya menunjukkan bahwa *International Financial Reporting Standard (IFRS)* memiliki pengaruh signifikan terhadap relevansi nilai laba akuntansi, sementara *IFRS* tidak memiliki pengaruh signifikan terhadap relevansi nilai buku ekuitas, *goodwill*, dan aset tak berwujud. Sehingga, *IFRS* belum dapat menjadi variabel pemoderasi untuk relevansi nilai buku ekuitas, *goodwill*, dan aset tidak berwujud.

Kata kunci : laba akuntansi, nilai buku ekuitas, *goodwill*, aset tak berwujud, nilai pasar ekuitas, *IFRS*

**ABSTRACT**

*This study aimed to examine value relevance of accounting earnings, book value, goodwill, and intangible asset as well as the influence of International Financial Reporting Standard (IFRS) on the value relevance of accounting earnings, book value, goodwill, and intangible asset. Accounting earnings, book value, goodwill, and intangible asset measured by amount of outstanding shares. While market value of equity measured by stock market price in the three months after the end of fiscal year, which is closing stock market price in March. The study was conducted at the manufacturing companies listed on Indonesian Stock Exchange in the period 2008-2009 and 2012-2013 with 128 companies for four years. The hypothesis is tested by double regression testing. The results showed that accounting earnings, book value, and goodwill have significant effect on the market value of equity, but intangible assets do not affect market value significantly. Then, the results of IFRS as moderated variable showed that IFRS has a significant influence on the value relevance of accounting earnings, while IFRS do not affect significantly on the value relevance of book value, goodwill, and intangible assets. So, convergence of IFRS has not been able to be a moderating variable for the value relevance of book value, goodwill, and intangible asset.*

*Keywords: accounting earnings, book value, goodwill, intangible asset, market value of equity, IFRS*