THE EFFECT OF IMPLEMENTATION OF PSAK 72, RETURN ON ASSETS, COMPANY SIZE TOWARDS COMPANY VALUE ON PROPERTY AND REAL ESTATE COMPANY LISTED ON IDX 2018-2021

UNDERGRADUATE THESIS

Submitted as one of the requirements to obtain

Sarjana Akuntansi

By:

NOVIA AWALIA RAMADHAN

008202000092

FACULTY OF BUSINESS

ACCOUNTING STUDY PROGRAM

CIKARANG

SEPTEMBER, 2023

PLAGIARISM CHECK RESULT

THE EFFECT OF IMPLEMENTATION OF PSAK 72, RETURN ON ASSETS, COMPANY SIZE TOWARDS COMPANY VALUE ON PROPERTY AND REAL ESTATE COMPANIES LISTED ON IDX 2018-2021

The Effect of Implementation of PSAK 72, Return on Assets, Company Size towards Company Value on Property and Real Esate Companies Listed on IDX 2018-2021

ORIGINALITY REPORT

15%	9%	4%	12%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to Sunway Education Group Student Paper	2%
2	Submitted to Universitas Jenderal Soedirman Student Paper	1%
3	Submitted to Sim University Student Paper	1%
4	www.researchgate.net Internet Source	1%
5	www.bakertilly.com Internet Source	1%
6	Submitted to University of Glasgow Student Paper	1%
7	Submitted to President University Student Paper	1%
8	cma.org.sa Internet Source	1%
	raffaelson.com	

9	Internet Source	<1 %
10	www.coursehero.com Internet Source	<1 %
11	Submitted to University of Birmingham Student Paper	<1 %
12	Submitted to University of Iowa Student Paper	<1 %
13	Submitted to Universitas Muhammadiyah Ponorogo Student Paper	<1 %
14	Submitted to Liberty University Student Paper	<1 %
15	Submitted to University of East London Student Paper	<1 %
16	www.lipinedu.cn Internet Source	<1 %
17	repository.president.ac.id Internet Source	<1 %
18	Submitted to National School of Business Management NSBM, Sri Lanka Student Paper	<1 %
19	Putri Dwi Wahyuni, Danang Choirul Umam. "The Effect of Credit Risk, Capital Adequacy and Operational Efficiency on Banking	<1 %

Financial Performance with a Profitability Approach", International Journal of Economics, Business and Management Research, 2023
Publication

20	egrove.olemiss.edu Internet Source	<1 %
21	Submitted to University of Lancaster Student Paper	<1 %
22	Submitted to University of Bolton Student Paper	<1 %
23	AICPA. "Asset Management", Wiley, 2019 Publication	<1 %
24	Submitted to PSB Academy (ACP eSolutions) Student Paper	<1 %
25	usermanual.wiki Internet Source	<1 %
26	www.slideshare.net Internet Source	<1 %
27	Submitted to CSU, San Diego State University Student Paper	<1 %
28	eprints.unmer.ac.id Internet Source	<1 %
29	Submitted to ppmsom Student Paper	<1 %

30	academicprojectsbangalore.com Internet Source	<1	%
31	www.saudiacatering.com Internet Source	<1	%
32	Submitted to Victoria University Student Paper	<1	%
33	Submitted to Ryerson University Student Paper	<1	%
34	www.idealconsultax.com Internet Source	<1	%
35	Submitted to Far Eastern University Student Paper	<1	%
36	www.atlantis-press.com Internet Source	<1	%
37	Submitted to University of Johannsburg Student Paper	<1	%
38	estatedocbox.com Internet Source	<1	%
39	vdocument.in Internet Source	<1	%

Exclude quotes	Off	Exclude matches	Off
Exclude bibliography	Off		

Stats

Average Perplexity Score: 74.333

A document's perplexity is a measurement of the randomness of the text

Burstiness Score: 56.657

A document's burstiness is a measurement of the variation in perplexity

Your sentence with the highest perplexity, *"Thus, PSAK 72 requires companies to carry 2 out transaction analysis before recognizing revenue, which includes analyzing the development of increased asset value and the existence of an agreed contract payment stage agreement (Halim & Herawati, 2020)."* **, has a perplexity of: 237**

TABLE OF CONTENTS

LIST OF FIGURES

LIST OF TABLES

ABSTRACT

The objective of this study was to examine the impact of the implementation of PSAK 72, Return on Assets (ROA), company size, on the company value of property and real estate companies listed on the Indonesian Stock Exchange (IDX). The present study employs a descriptive research using secondary data sources. The population of the study is companies listed on the IDX (Indonesia Stock Exchange) throughout the period of 2018-2021. The process of hypothesis testing is commonly performed utilizing the E-Views software. The techniques used in this study are regression analysis and hypothesis testing. From these tests, it was found that the implementation of PSAK 72, return on assets and company size has a significant positive effect on company value. It can be concluded that audit switching, company size, and solvability have a significant effect on the audit delay of property and real estate companies listed on the Indonesian stock exchange for the 2019–2021 period.

Keywords: *Implementation of PSAK 72, Return on Assets, company siz and company value.*

INTISARI

Tujuan dari penelitian ini adalah untuk memeriksa dampak implementasi PSAK 72, Return on Assets (ROA), ukuran perusahaan, pada nilai perusahaan dari properti dan perusahaan real estat yang terdaftar di Bursa Efek Indonesia. (IDX). Studi ini menggunakan penelitian deskriptif menggunakan sumber data sekunder. Populasi penelitian ini adalah perusahaan yang terdaftar di Bursa Saham Indonesia (IDX) selama periode 2018-2021. Proses pengujian hipotesis biasanya dilakukan menggunakan perangkat lunak E-Views. Teknik yang digunakan dalam penelitian ini adalah analisis regresi dan pengujian hipotesis. Dari tes ini, ditemukan bahwa implementasi PSAK 72, pengembalian aset dan ukuran perusahaan memiliki efek positif yang signifikan pada nilai perusahaan. dapat disimpulkan bahwa pergeseran audit, ukuran perusahaan, dan solvabilitas memiliki dampak yang signifikan pada penundaan audit perusahaan properti dan real estat yang terdaftar di bursa Indonesia untuk periode 2019-2021.

Kata Kunci: *Implementasi PSAK 72, Return on Assets, ukuran perusahaan dan nilai perusahaan.*