



**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

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*Sarjana Akuntansi***

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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

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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.*