ABSTRAK

Ike Permata Sari
121.2016.039

Pengaruh *Fair Value Accounting*, Bank *Size* Dan *Leverage* Terhadap *Earning Predictive Ability* Dan Tinjauan Dari Sudut Pandang Islam (Studi Perbankan Yang Terdaftar Pada BEI Tahun 2010-2019).

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *fair value accounting*, Bank *size* dan *leverage* terhadap *earning predictive ability*. *Fair value accounting* dalam penelitian ini diukur menggunakan *AbsrelOCI*$_{i,t}$ dari *Relative important of other comprehensive income* perbankan. Bank *size* diukur dengan nilai logaritma natural dari total asset, *leverage* diukur dengan nilai *total debt* dan *total assets* dan *earning predictive ability* (*PRED*) dan *cash flow from operating activities* (CFO$_{i,t}$) dan *net income* atau *standard deviation of estimated error*. Penelitian ini dengan menggunakan sampel perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2010-2019. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel sejumlah 18 Perbankan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan perusahaan perbankan yang diperoleh dari situs resmi *Indonesian Stock Exchange (IDX)*. Metode analisis yang digunakan adalah regresi linear berganda dengan aplikasi SPSS versi 24.0. Hasil penelitian menunjukan bahwa secara parsial *fair value accounting* tidak berpengaruh terhadap *earning predictive ability*, Bank *Size* berpengaruh positif dan signifikan terhadap *earning predictive ability* sedangkan hasil penelitian *leverage* menunjukan bahwa berpengaruh negatif dan signifikan terhadap *earning predictive ability*. Hal ini dapat disimpulkan bahwa *fair value accounting*, Bank *size* dan *leverage* dijadikan variabel independen. Dan *earning predictive ability* dijadikan variabel dependen. Serta secara keseluruhan dalam perspektif Islam *fair value accounting*, Bank *size* dan *leverage* terhadap *earning predictive ability* sudah memenuhi syariat islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al- Qur'an dan Hadits.

Kata Kunci : *Fair value accounting*, Bank *size*, *leverage*, *earning predictive ability*.

UNIVERSITAS YARSI

ABSTRACT

Faculty of Economics and Business
Undergraduated Program Bachelor of Accounting
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Ike Permata Sari
121.2016.039
The Effect of Fair Value Accounting, Bank Size And Leverage on Earning Predictive Ability and an Islamic Viewpoint (Study of Banks Listed on the IDX 2010-2019).

Abstract Description

This study aims to examine the effect of fair value accounting, Bank size and leverage on predictive ability. Fair value accounting in this study is measured using AbsrelOCIi,t from Relative important of other comprehensive Banking income. Bank size is measured by the natural logarithm value of total assets, leverage is measured by the value of total debt and total assets and Earning predictive ability (PRED) and cash flow from operating activities (CFOi, t) and Net Income or standard deviation of estimated error. This study uses a sample of Banks listed on the Indonesia Stock Exchange (BEI) during the 2010-2019 period. The sampling technique in this study was purposive sampling and obtained a sample of 18 Banks. This study uses secondary data, namely the financial statements of Banking companies obtained from the official website of the Indonesian Stock Exchange (IDX). The analytical method used is multiple linear regression with the SPSS version 24.0 application. The results showed that partially fair value accounting has no effect on earning predictive ability, Bank size has a positive and significant effect on earning predictive ability, while the results of leverage research show that it has a negative and significant effect on earning predictive ability. It can be concluded that fair value accounting, Bank size and leverage are used as independent variables. And earning predictive ability is used as a dependent variable. As well as overall in the Islamic perspective of fair value accounting, Bank size and leverage on predictive ability have fulfilled Islamic law as a whole in every supporting variable as stated in the Al-Qur'an and Hadith.

Keywords   : Fair Value Accounting, Size Banking, Leverage, Earning Predictive Ability.