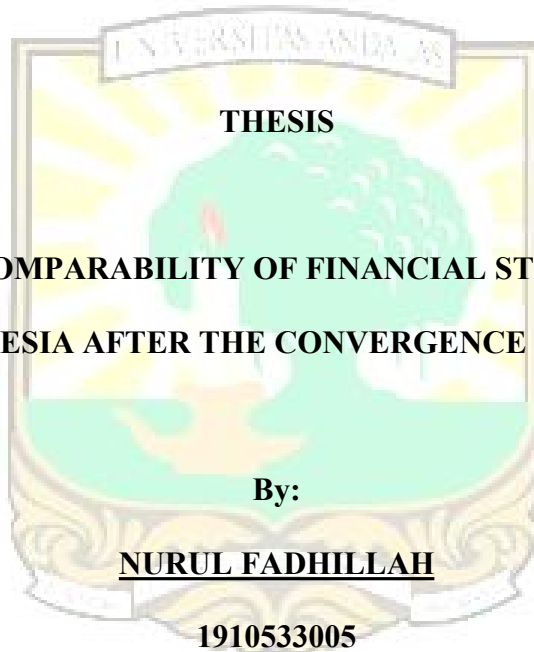




**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
ANDALAS UNIVERSITY**



**THEISIS
ANALYSIS COMPARABILITY OF FINANCIAL STATEMENTS IN
INDONESIA AFTER THE CONVERGENCE OF IFRS**

By:

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Submitted to fulfill the requirement to obtain a bachelor's degree in accounting.

Padang

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| <p style="text-align: center;">ANALYSIS COMPARABILITY OF FINANCIAL STATEMENTS IN INDONESIA AFTER THE CONVERGENCE OF IFRS</p> <p style="text-align: center;">Thesis by: Nurul Fadhillah</p> <p style="text-align: center;">Thesis Advisor: Dr. Rahmat Febrianto, SE., M.Si., Ak., CA</p> <p style="text-align: center;">ABSTRACT</p> <p><i>This study aims to the comparability of the financial statements of companies in Indonesia after adopting IFRS regarding the fair value measurement. This type of research uses quantitative research. Data for research were obtained from annual reports and financial statements of companies listed on the IDX for 2013-2021 which are documented at www.idx.co.id. The research was conducted using a purposive sampling method involving 1,458 non-financial companies listed on the Indonesia Stock Exchange. The results of this study indicate that the adoption of IFRS can improve the comparability of financial statements. This research contributes in terms of providing empirical evidence for researchers regarding the concept of IFRS adoption in Indonesia and how it affects the comparability of company financial statements.</i></p> <p>Keyword: <i>Comparability, Fair Value Measurement, Financial Reports, IFRS</i></p> | | | |

ABSTRACT

This study aims to the comparability of the financial statements of companies in Indonesia after adopting IFRS regarding the fair value measurement. This type of research uses quantitative research. Data for research were obtained from annual reports and financial statements of companies listed on the IDX for 2013-2021 which are documented at www.idx.co.id. The research was conducted using a purposive sampling method involving 1,458 non-financial companies listed on the Indonesia Stock Exchange. The results of this study indicate that the adoption of IFRS can improve the comparability of financial statements. This research contributes in terms of providing empirical evidence for researchers regarding the concept of IFRS adoption in Indonesia and how it affects the comparability of company financial statements.

Keyword: *Comparability, Fair Value Measurement, Financial Reports, IFRS*

