

CHAPTER V

CONCLUSION

5.1 Conclusion

This study aims to analyze companies in applying fair value measurement to Fixed Assets, Investments in Associated Entities and Joint Ventures, Impairment of Assets, Non-Current Assets Held for Sale, and Financial Instruments: Presentation in Indonesia of non-financial companies listed on the Indonesian Stock Exchange securities are then divided into two periods to see differences in their application, the first period during 2013-2015 and the second period during 2016-2021. Based on the results of the research that has been conducted, after going through the stages of data collection, processing, and analysis, as well as interpretation of research results, this study results show that non-financial companies in Indonesia in the second period, 2016-2021, have implemented measurement using fair value, which can increase the comparability of the company's financial statements.

5.2 Research limitations

This study has several limitations that require improvement and development for future researchers to obtain better results for research on the same topic. These limitations are first sampling technique in different years between the two periods. The first period is only three years, and the second period is six years. The year's difference calculates the results of the data collection analysis in a different total between the two periods. Second, this study uses the Taplin index, which is a scale of 0.5 and 1.00 only to determine comparability.

Based on the limitations above, suggestions that can be given to further researchers are conduct research with the number of years between periods with the same number to balance

the data processing results. Second, conduct research using comparative investigations using a ratio or an accounting approach.

