



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

**THESIS**

**VALUE RELEVANCE OF ACCOUNTING INFORMATION  
UPON IFRS ADOPTION  
(An Empirical Study of Banks Listed at Indonesian Stock Exchange  
Period 2009-2015)**

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## **ABSTRACT**

*This study was conducted to examine the value relevance of accounting information upon IFRS Adoption. Value relevance of accounting information in this study uses indicators of Earning Per Share, Book Value Per Share, and Market Value Per Share. The population in this study is banking companies listed on the Indonesia Stock Exchange (IDX) during the period 2009-2015. The total sample study are 26 companies which has been determine by using purposive sampling. The analysis method from this study has been done by using Vector Error Correction Model.*

*The results of this study proved that Earning Per Share and Book Value Per Share were useful to investigate Market Value Per Share during period 2009-201. Moreover, it shows that Book Value Per Share play higher role in equity valuation relative to Earnings.*

**Keywords:** *Value Relevance, Accounting Information, IFRS, Earnings Per Share, Book Value Per Share, Market Value Per Share.*

