

ABSTRAK

Penelitian ini bertujuan untuk : 1) Untuk mengetahui dan menganalisis pengaruh relevansi informasi laba pada tahap *growth* terhadap nilai pasar ekuitas perusahaan, 2) Untuk mengetahui dan menganalisis pengaruh relevansi informasi laba pada tahap *maturity* terhadap nilai pasar ekuitas perusahaan. Metode analisis yang digunakan yaitu analisis kuantitatif dengan menggunakan alat analisis regresi berganda. Berdasarkan penelitian dapat disimpulkan bahwa hasil uji t atau secara parsial menunjukkan bahwa variabel Relevansi informasi laba pada tahap *growth* berpengaruh signifikan terhadap variabel Nilai pasar ekuitas perusahaan di Perusahaan Property and Real Estate, sedangkan variabel Relevansi informasi laba pada tahap *mature* tidak berpengaruh signifikan terhadap variabel Nilai pasar ekuitas perusahaan di Perusahaan Property and Real Estate. Berdasarkan hasil penelitian bahwa hasil uji F atau secara simultan menunjukkan bahwa variabel Relevansi informasi laba pada tahap *growth* dan Relevansi informasi laba pada tahap *maturity* secara bersama-sama (simultan) berpengaruh signifikan terhadap variabel Nilai pasar ekuitas perusahaan di Perusahaan Property and Real Estate. Besarnya pengaruh variabel Relevansi informasi laba pada tahap *growth* dan Relevansi informasi laba pada tahap *maturity* terhadap variabel Nilai pasar ekuitas perusahaan di Perusahaan Property and Real Estate adalah sebesar 44 persen.

Kata Kunci: Relevansi Informasi Laba, *Growth*, *Maturity*, Ekuitas

ABSTRACT

This study aims to: 1) To determine and analyze the effect of the relevance of earnings information at the growth stage on the market value of company equity, 2) To determine and analyze the effect of the relevance of earnings information at the maturity stage on the market value of company equity. The analytical method used is quantitative analysis using multiple regression analysis tools. Based on the research, it can be concluded that the results of the t test or partially indicate that the variable relevance of earnings information at the growth stage has a significant effect on the variable market value of company equity in Property and Real Estate Companies, while the variable Relevance of earnings information at the mature stage does not have a significant effect on the variable market value. company equity in Property and Real Estate Companies. Based on the results of the study, the F test results or simultaneously show that the variable relevance of earnings information at the growth stage and the relevance of earnings information at the maturity stage together (simultaneously) has a significant effect on the variable market value of company equity in Property and Real Estate Companies. The magnitude of the influence of the variable The relevance of earnings information at the growth stage and the relevance of earnings information at the maturity stage to the variable market value of company equity in Property and Real Estate Companies is 44 percent.

Keywords: Relevance of Earnings Information, Growth, Maturity, Equit