Abstract

The revaluation of assets for a public listed company in some countries can help to illustrate the condition of fixed assets and the direction of the company in return of decisions by managers in the management and function of asset revaluation. This research uses three hypothesis such as fair value, loan capacity increase, and stock price movement. Through this research will be known, companies that conduct the practice of revaluation of assets. The purpose of this study is to prove the factors that influence the management of the company in conducting the practice of revaluation of assets in some companies go public in Indonesia. Sample selection using purposive sampling technique. The technique used to test the relationship between independent variables and dependent variable is to use binary logistic regression test.

The results of this study prove that the factors that influence more see from the internal side of the company such as the fair value of the company, the level of loan capacity, and stock prices. While the dependent variable is the election of the management attitude of the company that performs the practice of revaluation or not. When the fair value of a company is low, the company's management will adopt a policy to revalue the asset.

Keywords: revaluation of assets, fair value, loan capacity increase, and stock price movement.