

ABSTRACT

CLARISA GRISELDA. *Effect Of Debt Level, Cash Flow, Firm Size And Intensity Of Fixed Asset against Corporate Decision to Revaluation Of Fixed Asset. Faculty of Economics. Universitas Negeri Jakarta. 2018.*

The study aims to determine the factors that influence the company's decision to revaluation of assets in Indonesia companies, especially the public companies that listed in Indonesian Stock Exchange in 2012 – 2015.

The factors on this research are Debt Level (Debt Ratio), Cash Flow from operation, Firm Size, and Intensity Of Fixed Asset. This study uses secondary data from corporate financial statement or annual report that from official website Stock Exchange within 2012-2015. The samples of research using purposive sampling. There are 103 companies that passed the criteria and 17 of them is using revaluation of fixed asset and 86 companies not to do revaluation of fixed asset. Hypothesis in this research use logistic regression analysis with significant 5%.

The result from this research showed that Firm Size and Intensity of Fixed Asset significant against the corporate decision to do revaluation of fixed asset.

Keywords : *Debt Level, Cash Flow from Operation, Firm Size, Intensity of Fixed Asset*