

## **ABSTRACTION**

The study is titled "Conservatism EFFECT OF ACCOUNTING APPRAISAL COMPANY EQUITY moderated by GOOD CORPORATE GOVERNANCE IN INDEX LQ-45", by Aldo Tanzil led by Mr. Anthony Singgih Setiawan S.E., M.Si. This study aims to prove the effect of accounting conservatism with moderate variabel Good Corporate Governance for equity valuation.

Model for accounting conservatism measures used were Model Lo (2005) as measured using Instrumental Variables Conservatism (VIKV2\_23). Assessment of a company measured by proxy market-to-book ratio. Good Corporate Governance mechanism used is Managerial Ownership, Institutional Ownership and the Number of Independent Commissioners.

The results of the study show that accounting conservatism has no effect on the firm's equity valuation. Variables Institutional Ownership, Managerial Ownership and Number of Independent Commissioner is not a variable that can interact relationship about accounting conservatism and the value of the company.

Key Word : Mechanism of Good Corporate Governance, market-to-book ratio,

Instrumental Variable Accounting Conservatism