ABSTRAK

Anita (08.1.275), Analysis of Model Variable Causality Konservatisma Accounting, *Good Corporate Governance,* Quality and Value Company Profits By using Two Stage Regression (Under Guidance Mr. Yohanes Andry Putranto, S.E.,M.Sc.,Ak.)

The thesis analyzes the effect of accounting konservatisma , *good corporate governance.* On ernings quality and value of companies in manufacturing companies listed on the Indonesia Stock Exchange by using two stage regression. Objective to be achieved in this study was to determine the influence of konservatisma accounting ad *good corporate governance* . The analysis was done with the hope that providing information to invetors regarding the performance changes that occur in the company and can assist investors in making investment decisions on the enterprises. The sample selection is done by using purposive sampling as much as 49 manufacturing companies listed on the Indonesia Stock Exchange. Methods of data analysis using two-stage regression analysis. The results showed that konservatisma accounting, *good corporate governance,* affects the quality of ernings and corporate value in manufacturing companies listed on the Indoneisa Stock Exchange.

Keywords : Konservatisma Accounting, Corporate Governance, Earnings Quality and Value Company.