

ABSTRACT

Ria Sriyani (08.1.280), Moderation Effect of Company Size and Type of Relationship Against Corporate Earnings Conservatism Conservatism With Balance (Under Guidance Mr. John Andry Putranto, SE, M.Sc., Ak.).

This thesis analyzes the moderating effect of firm size and type of relationship the company balance sheet profit of conservatism with conservatism. Population used in this research that all companies listed on the Indonesia Stock Exchange (BEI), the observation period 2008-2010. Companies selected as a sample by using a quota sampling method amounted to 47 companies.

Independent variables in this study are earnings conservatism as measured by the slope of the regression coefficients of the relationship of income with stock returns, while the dependent variable is the balance sheet conservatism is measured by using price to book ratio. Moderate variable in this research is that firm size is calculated from the total assets and the types of companies are divided into 2 (two) major groups. Hepotesis test using Test Interactions often called Moderated Regression Analysis (MRA).

The analysis concluded that the size and type of company moderating / strengthening the link between earnings conservatism in the balance sheet conservatism.

Keywords : Company Type, Company Size, Earnings Conservatism and Balance Sheet Conservatism.