

ABSTRACTION

The study is titled "Conservatism EFFECT OF ACCOUNTING APPRAISAL COMPANY EQUITY moderated by GOOD CORPORATE GOVERNANCE IN INDEX KOMPAS 100", by Hera Ruby Audianto led by Mr. M. Y. Dedi Haryanto, 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 using Instrumental Variables Conservatism (CONACC). Assessment of a company measured by proxy market-to-book ratio. Good Corporate Governance mechanism used is Board of Directors and Audit Committe.

The results of the study show that accounting conservatism has no effect on the firm's equity valuation. Variables Board of Directors and Audit Committe 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