

SUMMARY

PENGARUH KONSERVATISME AKUNTANSI PERUSAHAAN DI INDONESIA DAN RETURN ON INVESTMENT TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE GOVERNANCE SEBAGAI PEMODERASI

Created by IFANNY ADNAN PRATAMA

Subject : konservatisme akuntansi perusahaan, corporate governance, nilai perusahaan
Subject Alt : conservatism accounting firms, corporate governance, the value of the company
Keyword : conservatism, return on investment, corporate governance, company value

Description :

The purpose of this research is: 1) to test the influence among accounting conservatisms and return on investment to the company value. 2) This study will examine how the instruments of corporate governance (Manajerial ownership, the numbers of independent commissioners and institutional ownership) can moderate the impact of the conservatism to the corporate value. 3) This study will examine how the instruments of corporate governance can moderate of the return on asset to the corporate value. The population of this research is all the manufacturing companies listed on the Indonesia Stock Exchange 2011-2015 and number of sample is 170. Samples collection is carried out by using purposive sampling method. The result of this research shows that : 1)accounting conservatism had not effect to company value. Oppositely, return on investment which had significant and positive effect to company value. 2)Manajerial ownership, the numbers of independent commissioners and institutional ownership was not moderating variable that interact relation between accounting conservatism with corporate value. 3)The numbers of independent commissioners and institutional ownership was moderating variable that interact relation between accounting return on investment with corporate value, even in positive impact but Manajerial ownership was not moderating variable that interact relation between accounting return on investment with corporate value.

Date Create : 01/03/2017
Type : Text
Format : PDF
Language : Indonesian
Identifier : UEU-Master-201403010
Collection : 201403010
Source : Master Theses of Accounting
Relation Collection Fakultas Ekonomi dan Bisnis
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Contact Person :

Astrid Chrisafi (mutiaraadinda@yahoo.com)

Thank You,

Astrid (astrid.chrisafi@esaunggul.ac.id)

Supervisor