

ABSTRACT

*SUGIARTO. The purpose of this research is to examine value relevance of accounting information (earnings, book value, and cash flows operating) using price model. Analysis method that used in this research is multiple regression analysis. Selection sample that using purposive sampling deliver 123 observation (41firms*3years) property and real estate company which listed in Indonesian Stock Exchange during 2013-2015. The result shows that accounting information earnings, book value and cash flows have value relevance in property and real estate company.*

Keywords : Earnings, Book value, Cash flows, Price model, Value relevance, Accounting information.