

DAFTAR PUSTAKA

- Basu. (1997). *“The Conservatism Principle and The Asymetric Timeliness of Earnings”*. *Journal of Accounting and Economic* 24.
- Beaver, William H. dan Stephen G. Ryan. (2000). *Biases and lags in book value and their effects on the ability of the book-to-market ratio to predict book return on equity*. *Journal of Accounting Research Vol. 38 No. 1 Spring 2000 Printed in USA*.
- Falthem G.E and J. A Ohlson. (1995). . *Valuation and clean surplus accounting for operating and financial activities*. *Contemporary Accounting Research 11 (Spring): 689–731*.
- Febriana tjandra tjhen, M. T. (2012). *Pengaruh Konservatisme Akuntansi Terhadap Nilai Perusahaan dimoderasi Oleh Good Corporate Governance*.
- Fitri novaliya, M. (2016). *Pengaruh Konservatisme Akuntansi Dan economic vallue added Terhadap Penilaian ekiutas Perusahaan*. jakarta Universitas Negri Jakarta.
- Imam Ghizali. (2011). *“Aplikasi Analisis Multivariate dengan Program IBM SPSS.”* Semarang: Badan Penerbit Universitas Diponegoro. .
- Jensen, M. d. (1976). *Theory of The Firm: Managerial Behavior, Agency and Ownership Structure, Jurnal of Financial Economics 3. .*
- M. Jensen , dan mackling;. (1976). *Theory of The Firm: Managerial Behavior, Agency and Ownership Structure, Jurnal of Financial Economics 3. .*

Penman, S. H., dan X. J. Zhang. (2002). "*Accounting Conservatism: The Quality of Earnings and Stock Returns*". *The Accounting Review*. Vol. 77, No. 2, Hal. 237-264. .

subranyaman. (2011). *Analisis laporan keuangan, Financial statement analysis*. Jakarta : Salemba Empat. .

Watts, R. L;. (2003). "*Conservatism in Accounting Part I: Explanations and Implications.*" *Working Paper, Simon School of Business University of Rochester*. .

Yona Efti Yenti , Efrizal Sofyan;. (2013). *Pengaruh Konservatisme Akuntansi Terhadap Ekuitas dengan Good Corporate Governance sebagai Variabel Pemoderasi, UNP*.

Ikatan Akuntan Indonesia, Indonesia". Edisi III/Juni 2009.2009, "Akuntan No. 17/Tahun