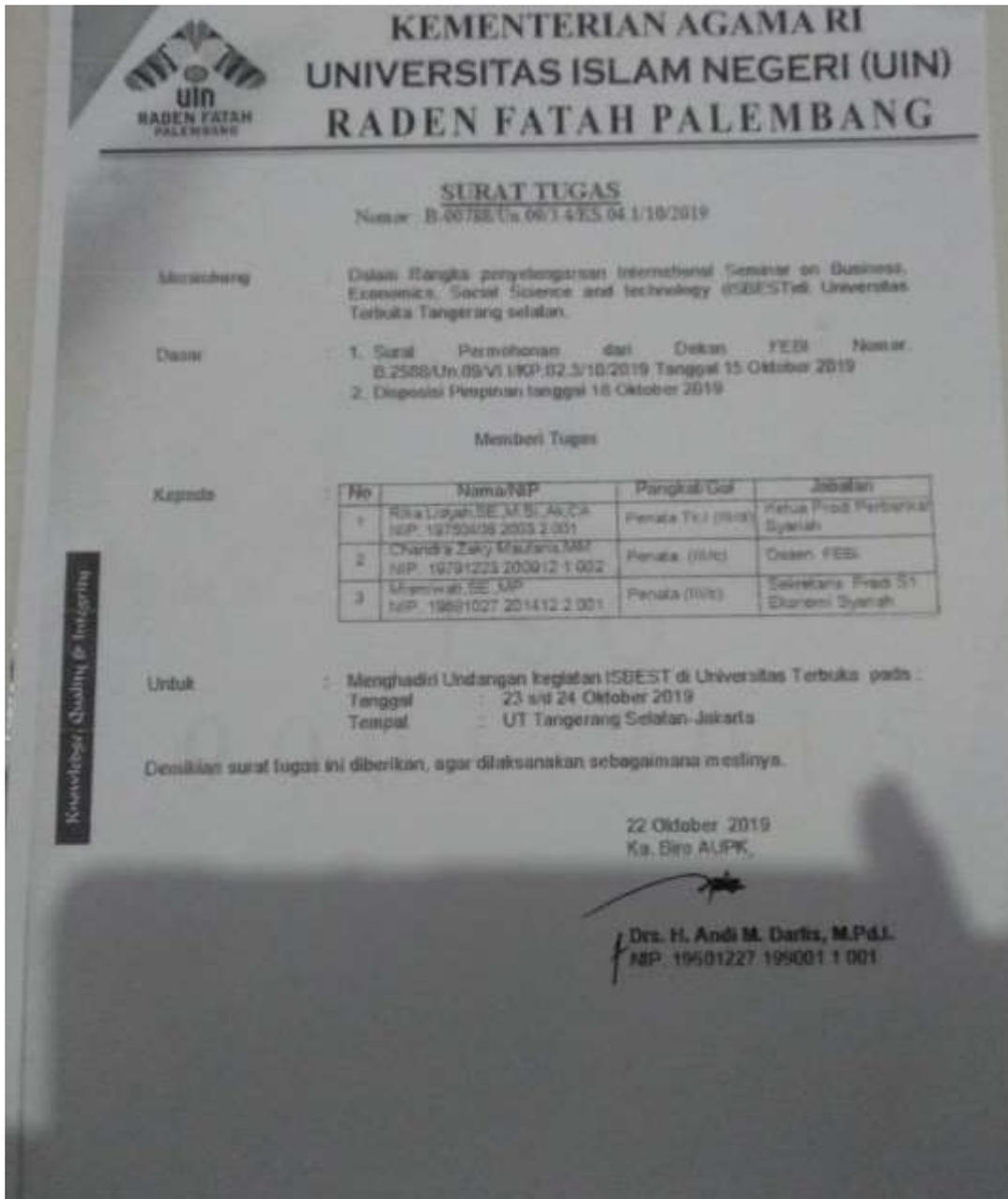


PEMAKALAH SEBAGAI PENULIS KEDUA





ISBEST 2019

International Seminar on Business, Economics, Social Science
and Technology 2019
UTCC Universitas Terbuka, 23 - 24 October 2019
Website: <http://isbest2019.confglobal.org>
Email: isbest-2@ut.ac.id

Date: 10 October 2019

Letter of Invitation

Dear Authors: Dinnul Alfian Akbar (a*), Chandra Zaky Maulana (b), Rika Lidyah (c), Titin Hartini (d), Mismiwati (e)

We are pleased to inform you that your abstract (ABS-31, Oral Presentation), entitled:

"The Effect of Firm Size, Share Ownership on the Firm Value mediated by Conditional Conservatism"

has been reviewed and accepted to be presented at ISBEST 2019 conference to be held on 23 - 24 October 2019 in Tangerang Selatan, Indonesia.

We cordially invite you to attend our conference and present your research described in the abstract.

Please submit your full paper and make the payment for registration fee before the deadlines, visit our website for more information.

Thank You.

Best regards,

A handwritten signature in black ink, appearing to be "Joko Rizkie Widokarti".

Joko Rizkie Widokarti, S.E., M.M.
ISBEST 2019 Chairperson

THE EFFECT OF FIRM SIZE, SHARE OWNERSHIP ON THE FIRM
VALUE MEDIATED BY CONDITIONAL CONSERVATISM

Dinnul Alfian Akbar (a), Chandra Zaky Maulana (b), Rika Lidyah (c), Titin
Hartini (d), Mismiwati (e)*

UIN Raden Fatah Palembang

Abstract

This research aims to analyze; 1. The effect of firm size, and share ownership on conditional conservatism. 2. The effect of firm size, and share ownership on firm value. 3. The mediating effect of conditional conservatism as the mediation variable between firm size and share ownership on firm value. 4. The effect of conditional conservatism on firm value. This research used three models of analysis: simultaneous equation model, simple regression equation model, and path analysis model (intervening). The results: 1. Conditional conservatism is significantly affected by firm size, while the ownership of shares did not. 2. Firm Value is significantly effected firm size, while share ownership did not. 3. Conditional conservatism mediated the effect of firm size on firm value, whilst share ownerships did not. 4. Conditional conservatism has an influence on firm value.

Keywords: Conditional Conservatism, Firm Size, and Share Ownership