


## PEMAKALAH SEBAGAI PENULIS KEDUA

**KEMENTERIAN AGAMA RI  
UNIVERSITAS ISLAM NEGERI (UIN)  
RADEN FATAH PALEMBANG**

**SURAT TUGAS**  
Nomor: B.00788/Un.06/14/E5.04.1/10/2019

**Maksud** : Dalam rangka penyelenggaraan internasional Seminar on Business, Economics, Social Science and technology (ISEBEST) Universitas Terbuka Tangerang selatan.

**Dasar** : 1. Surat Permohonan dari Dekan FEBI Nomor: B.2588/Un.09/VI/IKOP.02.3/10/2019 Tanggal 15 Oktober 2019  
2. Disposisi Pejabat tanggal 18 Oktober 2019

**Memberi Tugas**

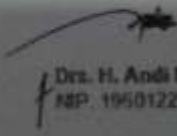
**Kepada** :

No	Nama/NIP	Pangkat/Gol	Jabatan
1	Rika Lujah, SE, M. Si, Ak, CA NIP. 19790408 2003 2 001	Penata Tk. I (R/II)	Revisi Prod Perbankan Syariah
2	Chandra Zaky Maulana, MSi NIP. 19791223 2000 12 1 002	Penata (R/IIc)	Dekan FEBI
3	Murniati, SE, MP NIP. 19691027 2014 12 2 001	Penata (R/IIc)	Sekretaris Prod S1 Ekonomi Syariah

**Untuk** : Menghadiri undangan kegiatan ISEBEST di Universitas Terbuka pada :  
Tanggal : 23 s/d 24 Oktober 2019  
Tempat : UT Tangerang Selatan-Jakarta

Demikian surat tugas ini diberikan, agar dilaksanakan sebagaimana mestinya.

22 Oktober 2019  
Ka. Biro ALPK,

  
**Drs. H. Andi M. Darits, M.Pd.I.**  
NIP. 19501227 199001 1 001

*Knowledge, Quality & Integrity*



## 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](mailto: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,

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