

## **The Effect of Company Size, Good Corporate Governance Mechanism and Brand Name Audits On Financial Reports Integrity (Empirical Study of Basic Materials Sector Companies Listed on the IDX in 2018-2021)**

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### **Abstract:**

The purpose of this study was to determine the effect of firm size, good corporate governance mechanisms and brand name audits on the integrity of financial statements. The mechanism of good corporate governance in this study is proxied by the audit committee and independent commissioners. Meanwhile, the integrity of financial statements is proxied by accounting conservatism. The population in this study are basic materials manufacturing companies listed on the Indonesia Stock Exchange. The number of companies sampled in this study were 40 companies with 4 years of observation. Based on the purposive sampling method, the total sample of the study was 160 financial statements and annual reports. The data collection method used is secondary data, obtained by researchers from [www.idx.co.id](http://www.idx.co.id) and hypothesis testing in this study using multiple regression analysis methods. The results of this study indicate that company size and audit brand name have a positive effect on accounting conservatism, audit committees have a negative effect on accounting conservatism, and independent commissioners have no effect on accounting conservatism.

### **Keywords:**

*Company size, audit committee, independent commissioner, audit brand name, financial statement integrity*

*JEL: M00, M40, M48*

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## **INTRODUCTION**

Today's increasingly rapid business development can trigger competition among business people. Various ways are used by companies to defend themselves. Financial performance is reflected in financial reports. Financial reports are basically a tool that is needed by internal and external parties in obtaining information about the company's financial position. Financial reports are a form of management accountability in managing company resources. The information presented in the financial statements is used as a basis for decision making for internal parties. In order to be accountable for its contents and useful for its users, financial reports must have objectives, rules, and accounting principles that are in accordance with applicable standards. Financial Accounting Standards provide freedom for companies to choose accounting methods and estimates used in the preparation of financial statements. One of the concepts adopted in the process of financial reporting is the concept of conservatism.

The definition of conservatism itself according to the Financial Accounting Standards Board (FASB) is a careful reaction to uncertainty to try to ensure that the uncertainty and the inherent risks can be considered adequately. Mayangsari and Wilopo, (2002) in Risdiyani, (2015) state that conservatism is a controversial accounting concept. The use of conservatism can be considered useful, namely to reduce risk and the use of excessive optimism by managers and owners of the company, but on the other hand the use of conservatism is considered not to reflect the actual financial condition of the company so that it can affect the quality of the company's financial statements.

## LITERATURE REVIEW

### Agency Theory

Agency theory according to Jansen and Meckling (1976) states that agency relationships arise because one or more parties (principal) employ another person (agent) to manage the company and delegate decision making.

### Signal Theory

Signaling theory to uncover evidence that meetings within the organization (corporate insiders, consisting of officers and heads) generally have better data about the state of the organization and its future than outsiders. Complete, important, precise, and convenient data are needed by financial backers in the capital market as a logical tool for speculation dynamics. A signal is an activity by an organization's board that provides investors with pieces of information about how executives perceive organizational possibilities (Scott, 1997). Signal theory can be utilized by organizations (specialists) to reduce data imbalances by providing quality monetary reports.

### Integrity of Financial Reports

The integrity of financial reports is a financial report that displays the true condition of a company, without anything being covered up or hidden. Financial reports are said to have integrity if they meet the quality of reliability (Kieso, 2001) and are in accordance with generally accepted accounting principles, while the notion of reliability itself is the quality of information in financial reports so that users can rely on them. Financial reports must meet the requirements to guarantee the actual situation and contain actual facts related to the presentation of the company's financial position (Okpala, 2012). Therefore, the information presented in the financial statements must also be reliable. Information that has reliable quality, namely if the financial statements are not misleading, there are no material errors, and can be relied upon by users as honest information and presented fairly.

### Conservatism

Conservatism is a precautionary principle in financial reporting where companies are not in a hurry to recognize and manage assets and profits and immediately recognize losses and debts that are likely to occur (Watts, 2003). According to Penman and Zhang (2002) in Untari and Budiasi (2013) that accounting conservatism is a selection of accounting methods and estimates that keep the book value of net assets relatively low. Conservatism is the precautionary principle in financial reporting as measured using the market to book ratio, formulated as follows:  $Y = \text{Integrity of financial statements (proxied by conservatism) using the market to book ratio}$ , namely:

$$ILK it = \frac{\text{Stock market price}}{\text{Book value of shares}}$$

### Company Size

Company size is a scale in which the size of a company can be classified according to various ways, including: total assets, sales, log size, market value of shares, market capital and others (Herlina.Siti, 2017). Hartono (2008: 14) in his book company size is the size of the company can be measured by the total assets or the size of the company's assets by using the logarithm calculation of total assets. Company size is the size of a company as seen from the total assets of the company, which is formulated as follows:

$$\text{Company Size} = \text{Natural Log (Total Assets)}$$

### Good Corporate Governance Mechanism

The Indonesian Institute for Corporate Governance (IICG) defines GCG as the process and structure implemented in running a company, with the main goal of increasing shareholder value in the long term while taking into account the interests of other bettors. In addition to fulfilling the interests of shareholders, GCG is intended to guarantee sustainability. This

definition shows that corporate governance can function to build trust, establish cooperation, and create a shared vision between all parties involved in the company so that agency problems can be anticipated.

### Audit Committee

The audit committee according to Bapepam-LK is a committee formed by and is responsible to the Board of Commissioners in assisting in carrying out the duties and functions of the Board of Commissioners. Based on the Decree of the Chairman of Bapepam-LK No: KEP-643/BL/2012 and the Financial Services Authority (OJK) regulation No 55/POJK.04/2015 which states that issuers or public companies are required to have an audit committee with at least 3 (three) members. a person from an Independent Commissioner and a Party from outside a public company issuer with a term of office as a member of the Audit Committee which may not be longer than the term of office of the Board of Commissioners. The Audit Committee is a committee formed by an independent commissioner who is responsible for the process of financial monitoring and reporting, which is formulated as follows:

$$\text{Audit Committee} = \text{Number of Audit Committee Members}$$

### Independent Commissioner

Independent Commissioner in Article 1 number 5 of Law no. 1 of 1995 concerning Limited Liability Companies states that the commissioner is a company organ whose job is to carry out general and/or special supervision and to provide advice to the directors in running the company. Based on the Independent Commissioners Guidelines issued by the National Committee on Corporate Governance Policy Task Force consisting of KNKCG, FCGI, IICD, Kadin, and CLDI, what is meant by an independent commissioner is a member of the board of commissioners who is not affiliated with the directors, other members of the board of commissioners, and shareholders controlling share and free from business relationships or other relationships that may affect his ability to act independently or act solely for the benefit of the company. Independent Commissioner is a member of the board of commissioners who is not affiliated, and has responsibility in the process of supervising and controlling the company, which is formulated as follows:

$$\text{Independent Commissioner} = \frac{\text{Independent Commissioner}}{\text{Member of the Board of Commissioners}} \times 100\%$$

### Brand Name Audits

The quality of the public accounting firm in this study also refers to the KAP name or audit brand name which is reflected in the collaboration with the Foreign Public Accounting Firm (KAPA) and the Foreign Audit Organization (OAA). KAP that includes the name of KAPA or OAA in the name of the office, letter heads, documents and other media is assumed to be a big KAP, after obtaining approval from the Secretary General on behalf of the Minister. Brand Name Audit is a local KAP affiliated with KAPA which is considered to have higher quality standards, experience and expertise, measured using a dummy variable which is formulated as follows:

Given the number 1 if the KAP is affiliated with the Big four, and 0 if others.

### Hypothesis

#### 1. The Effect of Company Size on Accounting Conservatism

The higher the company's assets, the higher the company's profit so that it will affect the stock market price, the high stock market price will attract investors to invest in the company. If the size of the company gets smaller, the company's stock price will be lower. The results of research by Noviantari and Ratnadi (2015) concluded that company size has a positive effect on accounting conservatism. Based on this explanation, the following hypothesis is formed:

H1: Firm size has a positive effect on accounting conservatism

## 2. The Influence of the Audit Committee on Accounting Conservatism

The existence of an audit committee in a company aims to make management act in accordance with regulations so that the number of audit committee members will affect the performance of the audit committee. This audit committee will improve the overall quality of the company's financial reporting process by using the principle of conservatism. Sultana (2015) tested the influence of the audit committee on the audit committee has a positive effect on accounting conservatism. Based on this, the research hypothesis is:

H2: Audit Committee has a positive effect on accounting conservatism

## 3. The Influence of Independent Commissioners on Accounting Conservatism

Independent commissioners are members of the board of commissioners who are not affiliated with the directors, other members of the board of commissioners, and controlling shareholders and are free from business relationships or other relationships that may affect their ability to act independently or act solely for the benefit of the company. Ngui et al (2007) stated that the presence of independent commissioners in the company will improve aspects of company supervision and control so that it will be able to improve company performance. The higher the level of supervision of an independent commissioner, the higher the level of conservatism. Pratanda, Kusmuriyanto (2014) the results of his research that independent commissioners have a positive effect on accounting conservatism. Based on this, the research hypothesis is:

H3: Independent Commissioners have a positive effect on accounting conservatism

## 4. The Effect of Brand Name Audit on the Integrity of Financial Statements

The KAP name or audit brand name is reflected in the local Public Accounting Firm affiliated with the Foreign Public Accounting Firm (KAPA) or the Foreign Audit Organization (OAA) (Jamaan, 2008). Local KAPs affiliated with KAPA or OAA are considered to have higher standards of quality, experience and expertise compared to KAPs that are not affiliated with foreigners (Sari, 2013). A reputable KAP can demonstrate the ability to act independently and carry out audits in a professional manner. Mulya's research (2014) states that brand name audits have a positive influence on accounting conservatism. Based on the empirical findings from previous research, the hypotheses proposed in this study regarding the effect of brand name audits on the integrity of financial statements are as follows:

H4: Audit brand name has a positive effect on accounting conservatism

## METHODOLOGY

This type of research is comparative quantitative research. Secondary data sources used in this study were taken from the Indonesian Stock Exchange. The population in this study were 93 and a sample of 40 basic materials sector companies. Data analysis used descriptive statistics and the Kolmogorov Smirnov normality test was used when testing the hypothesis.

## RESULT & DISCUSSION

### Research Result

Table 1  
Descriptive Statistical Test Results  
**Descriptive Statistics**

	Size	KA	KI	ABN	ILK
N Valid	156	156	156	156	156
Missing	0	0	0	0	0
Mean	28.257416	3.122	.38886	.256	1.314866
Median	27.966296	3.000	.33333	.000	1.074300
Mode	25.6895 <sup>a</sup>	3.0	.333	.0	1.9299 <sup>a</sup>
Std. Deviation	1.6865032	.4149	.092904	.4381	.9057514
Minimum	23.2342	2.0	.200	.0	.1551
Maximum	32.0106	5.0	.750	1.0	4.5230

Source: Data processed by SPSS, 2022

Based on the descriptive results in table 1, it shows that the 40 samples of manufacturing companies were obtained from the total data (N) of 156 samples used in this study. The data has 5 variable elements as follows: Company Size, Audit Committee, Independent Commissioner, Brand Name Audit and Financial Report Integrity. Each of these variables has different minimum, maximum, mean and standard deviation values. Company size in this study is measured by using the natural logarithm of total assets. Based on table 1, it shows that company size has a minimum value of 23,234 and a maximum value of 32,010 with an average of 28,257 and a standard deviation of 1,686. The audit committee in this study is measured by the number of audit committees in a 1 year period. Based on table 1 it shows that the Audit Committee has a minimum value of 2 and a maximum value of 5 with an average of 3.122 and a standard deviation of 0.4149. Independent commissioners in this study are measured by the number of independent commissioners divided by the number of commissioners. Based on table 1 it shows that the Independent Commissioner has a minimum value of 0.2 and a maximum value of 0.75 with an average of 0.388 and a standard deviation of 0.929. Brand Name Audit in this study is measured using a dummy variable and is given a value of 1 if there is cooperation with KAPA or OAA and a value of 0 if there is no affiliate cooperation with KAPA or OAA. Based on table 1 it shows that Brand Name Audit has a minimum value of 0 and a maximum value of 1 with an average of 0.256 and a standard deviation of 0.4381. Integrity of financial statements in this study is measured by conservatism. Based on table 1 it shows that the Integrity of Financial Statements has a minimum value of 0.1551 and a maximum value of 4.523 with an average of 1.314 and a standard deviation of 0.9057.

Table 2  
Normality Test  
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		156
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.60098988
Most Extreme Differences	Absolute	.037
	Positive	.028
	Negative	-.037
Test Statistic		.037
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source: Data processed by SPSS, 2022

Table 2 shows that the Asymp Sig value is 0.200 > 0.05 so it can be concluded that the data is normally distributed. This value means that H0 is accepted or the normal distribution of residual values in this research.

Table 3  
Multiple Regression Analysis Test Results

Variable	Coefficient	T <sub>count</sub>	Significance t
Constant	-5.345	-5.981	0.000
Company Size	0.227	6.962	0.000
Audit Committee	-0.402	-3.010	0.003
Independent Commissioner	0.265	0.487	0.627
<i>Audit Brand Name</i>	0.426	3.607	0.000
F <sub>count</sub>			16.885
R <sup>2</sup>			0.309
Adjusted R <sup>2</sup>			0.291
Significance of F			0.000b

Source: Secondary data processed, 2022



In the table it can be explained the relationship between the research variables into the following equation:  $ILK = -5.345 + 0.227 UP - 0.402 KA + 0.265 KI + 0.426 ABN + e$

The regression equation above can be interpreted as follows:

- a. A constant value of -5,345 which is a constant value with a negative value indicates that if the variable values of Company Size, Audit Committee, Independent Commissioner, and Audit Brand Name are assumed to be constant or equal to zero, the Integrity of Financial Statements will decrease.
- b. The magnitude of the variable coefficient value of Company Size is 0.227 with a positive value, indicating that if Company Size has increased, the Integrity of Financial Statements will have increased and vice versa if Company Size has decreased, the Integrity of Financial Statements will have decreased.
- c. The value of the Audit Committee coefficient is -0.402 with a negative value, indicating that if the Audit Committee variable increases, the integrity of the financial statements will decrease and vice versa if the audit committee decreases, the integrity of the financial statements will increase.
- d. The magnitude of the Independent Commissioner's coefficient value is 0.265 with a positive value, indicating that if the Independent Commissioner variable has increased, the Integrity of Financial Statements will have increased and vice versa if the Independent Commissioner has decreased, the Integrity of Financial Statements will have decreased.
- e. The coefficient value of the Brand Name Audit variable is 0.426 with a positive value, indicating that if the Brand Name Audit has increased, the Integrity of the Financial Statements will have increased and vice versa if the Brand Name Audit has decreased, the Integrity of the Financial Statements will have decreased.

### Data Analysis and Discussion

1. Company size has a positive effect on accounting conservatism in basic materials manufacturing companies listed on the IDX in 2018-2021  
Firm size has a positive effect on accounting conservatism. This means that the larger the size of the company, the higher the level of prudence in reporting financial statements. The size of a company can affect the stock price of a company. The larger the size of the company which can be seen from the total assets, the higher the company's assets, the higher the company's profit so that it will affect the stock market price and the high stock market price will attract investors to invest in the company. The results of testing hypothesis 1 show a significance value of 0.000 less than 0.05. This shows that H1 is accepted, in which the Company Size variable partially affects the Integrity of Financial Statements. Thus Hypothesis 1 is accepted. The results of this study are in accordance with research from Noviantari and Ratnadi (2015) who concluded that company size has a positive effect on accounting conservatism.
2. The Audit Committee has a negative effect on accounting conservatism in basic materials manufacturing companies listed on the IDX in 2018-2021  
The Audit Committee has a negative effect on the Integrity of Financial Statements. The audit committee has a significant influence on financial performance. The direction of the negative relationship explains that the greater the value of the audit committee, the lower the level of conservatism. The existence of an audit committee is less effective because the number of audit committees has not been able to maximize its function in accounting practice. It is alleged that the existence of the audit committee only carries out final checks on the financial and accounting information that will be presented by the company, but is not directly involved in resolving financial problems faced by the company. The results of testing hypothesis 2 show a significance value of 0.003 less than 0.05. This shows that H2 is accepted, in which the Audit Committee variable partially influences the Integrity of Financial Statements. Thus Hypothesis 2 is accepted. The results of this study are in accordance with research from Pramana (2010) which states that audit committees have a negative effect on accounting conservatism.
3. Komisaris Independen tidak berpengaruh terhadap konservatisme akuntansi pada perusahaan manufaktur sektor basic materials yang terdaftar di BEI Tahun 2018-2021

Komisaris Independen tidak berpengaruh terhadap konservatisme akuntansi. Komisaris independen tidak signifikan terhadap konservatisme akuntansi karena kehadiran dan pengangkatan komisaris independen dilakukan hanya untuk mematuhi peraturan dan pemantauan yang dijalankan oleh komisaris independen kurang optimal atau belum efektif sebagai alat untuk memantau manajemen dalam menentukan konservatisme dalam laporan keuangan. Jadi ada atau tidaknya komisaris independen dalam perusahaan tidak mempengaruhi kinerja perusahaan, tingkat pengawasan cukup dilakukan oleh dewan komisaris tanpa komisaris independen didalamnya. Hasil pengujian hipotesis 3 menunjukkan nilai signifikansi sebesar 0,627 lebih dari 0,05. Hal ini menunjukkan bahwa H3 ditolak, yang mana secara parsial variabel Komisaris Independen tidak berpengaruh terhadap Integritas Laporan Keuangan. Dengan demikian Hipotesis 3 ditolak. Hasil penelitian ini sesuai dengan penelitian dari Liyanto, Anam (2018) yang menyatakan bahwa Komisaris Independen tidak berpengaruh terhadap konservatisme akuntansi.

4. Audit Brand Name berpengaruh positif terhadap konservatisme akuntansi pada perusahaan manufaktur sektor basic materials yang terdaftar di BEI Tahun 2018-2021  
Audit Brand Name berpengaruh positif terhadap konservatisme akuntansi. KAP lokal yang berafiliasi dengan KAPA atau OAA dianggap memiliki standar mutu, pengalaman, dan keahlian yang lebih besar dibandingkan dengan KAP yang tidak berafiliasi dengan asing. KAP yang bereputasi dapat menunjukan kemampuan untuk bersikap independen dan melaksanakan audit secara profesional. Dimana perusahaan yang diaudit oleh KAP Big Four dalam penelitian ini memiliki tingkat manipulasi yang lebih rendah dibandingkan perusahaan klien yang diaudit oleh KAP non Big Four. Sehingga laporan keuangan yang telah diaudit dapat digunakan oleh pihak-pihak yang membutuhkan dan hasil laporan audit tersebut dapat dipertanggungjawabkan. Hasil pengujian hipotesis 4 menunjukkan nilai signifikansi sebesar 0,000 kurang dari 0,05. Hal ini menunjukkan bahwa H4 diterima, yang mana secara parsial variabel Audit Brand Name berpengaruh positif terhadap Integritas Laporan Keuangan. Dengan demikian Hipotesis 4 diterima. Hasil penelitian ini sesuai dengan penelitian dari Mulya (2014) yang menyatakan bahwa Audit Brand Name berpengaruh positif terhadap konservatisme akuntansi.

## CONCLUSION

Based on data analysis and discussion of the results of data analysis carried out in this study regarding the influence of Company Size, Audit Committee, Independent Commissioners, and Brand Name Audits on Accounting Conservatism in Manufacturing Companies in the basic materials sector listed on the IDX in 2018-2021, the results of the coefficient of determination in this study shows the influence of 29.1% variation Integrity of Financial Statements can be explained by variables from Company Size, Audit Committee, Independent Commissioner, and Brand Name Audit. While the remaining 70.9% is explained by other factors not examined in this study.

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