

## **ABSTRACT**

*This study discusses the concept of the value relevance of accounting information which is moderated by accounting conservatism. This study refers to a study conducted by Maximiliaan W. P. Thijssen, George E. Iatridis (2016) who conducted the same research. Furthermore, this research was developed by adding the concept of timeliness and inaccuracy in the publication of financial statements as an interesting concept to be studied and examined.*

*The population in this study are manufacturing companies that go public on the Indonesia Stock Exchange in 2014 up to 2017 which are as many as 588 companies. The research sample was taken using a purposive sampling method, so as to obtain a sample of 250 companies, which is 204 companies published their financial reports on time and 46 companies that published their financial statements were not on time.*

*Based on the results of the chow test, proving that there is no statistically significant difference in the effect of earnings quality, profitability, book value of equity and dividends on stock prices between manufacturing companies that publish financial statements on time with manufacturing companies that publish financial statements not on time. Furthermore, by applying accounting conservatism as a moderating variable proves that based on the results of the chow test, it is known statistically that there is no significant difference in the effect of earnings quality, profitability, book value of equity, dividends and their interactions with accounting conservatism on stock prices between manufacturing companies that report reports finance on time with manufacturing companies that publish financial statements not on time.*

**Keywords:** *Earnings Quality, Profitability, Book Value of Equity, Dividend, Accounting Conservatism, Stock Price.*