

## **ABSTRACT**

### **The Effect of PSAK 64 Exploration and Evaluation of Mineral Resources Implementation toward Earning Conservatism (Study of Mining and Energy Companies Listed on BEI in 2010-2014)**

**By**

**Miftakhul Jannah**

This research investigated the effect of PSAK 64 exploration and evaluation of mineral resources implementation toward earning conservatism. The measurement of PSAK 64 implementation was proxied by dummy variable, while the level of exploration activity was proxied by exploration aggressiveness. The earning conservatism was proxied by book to market ratio.

The sample for this research consists of 92 corporations that have fulfilled sample criteria in 2010 until 2014. The data on this research were tested by multiple linear regression. The result of this research showed that the implementation of PSAK 64 had significantly negative effect toward earning conservatism while the level of exploration activity had not significantly effect toward earning conservatism..

**Keywords:** implementation of PSAK 64, conservatism, book to market ratio, level of exploration activity, exploration aggressiveness.