

## **ABSTRACT**

*The purpose of this research is to analyze the value relevance of Accounting Information using a sample Public Company listed on the Indonesian Stock Exchange over the periode 2013 - 2015. Dependent variable of this research is Value relevant of Accounting Informatin that proxy by Stock price and used Operating cash flow, Goodwill, Book value per share, and Earning per share as independent variabel. This research also used Firm size as controlling variabel. Analysis tool used on this study is multiple regression. Selection sample that using purposive sampling deliver 177 obsevation (59 firms\*3years) Public Company listed on the Indonesian Stock Exchange over the periode 2013 - 2015. The result show that accounting information operating cash flow, goodwill, book value per share, and earning per shares not have value relevance. The result also found that firm size have value relevance.*

***Keywords : Operating cash flow, Goodwill, Book value per share, Earning per share, Value Relevance***