

ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis pengaruh struktur kepemilikan, *debt covenant* dan kesempatan bertumbuh (*growth opportunities*) terhadap tingkat konservatisme akuntansi perusahaan manufaktur di Bursa Efek Indonesia.

Sampel penelitian sebanyak 57 perusahaan manufaktur di BEI, dimana metode yang digunakan adalah *purposive sampling* yaitu suatu metode pengambilan sampel dengan cara menetapkan kriteria-kriteria tertentu. Teknik analisis data menggunakan regresi linier.

Hasil pengolahan data statistik dapat disimpulkan bahwa (1) tidak ada pengaruh secara statistik signifikan antara Struktur Kepemilikan terhadap Konservatisme Akuntansi secara parsial; (2) ada pengaruh secara statistik signifikan dan positif antara *Debt Covenant* terhadap Konservatisme Akuntansi secara parsial; dan (3) ada pengaruh secara statistik signifikan dan positif antara *Growth Opportunities* terhadap Konservatisme Akuntansi secara parsial.

Kata Kunci : struktur kepemilikan, *debt covenant*, *growth opportunities* dan konservatisme akuntansi.

ABSTRACT

This study aimed to analyze the effect of ownership structure, debt covenants and growth opportunities to the level of accounting conservatism manufacturing companies in Indonesia Stock Exchange.

Samples are 57 manufacturing companies in Indonesia Stock Exchange, where the method used is purposive sampling is a sampling method by specifying certain criteria. Analysis using linear regression.

The results of statistical data processing can be concluded that (1) there was no statistically significant effect between Ownership Structure on Accounting Conservatism partially; (2) No effect was statistically significant and positive relationship between Debt Covenant on Accounting Conservatism partially; and (3) no statistically significant effect between the positive and Growth Opportunities to partially Accounting Conservatism.

Keywords : ownership structure, debt covenants, growth opportunities and accounting conservatism.