

ABSTRAKSI

Penelitian ini bertujuan menganalisis (1) pengaruh kesulitan keuangan, konflik kepentingan dan insentif pajak terhadap penerapan prinsip konservatisme akuntansi (2) risiko litigasi terhadap hubungan kesulitan keuangan dan konflik kepentingan dengan konservatisme akuntansi

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI tahun 2012 sampai dengan tahun 2014. Teknik sampling yang digunakan ialah *Purposive Sampling*. Dari teknik sampling tersebut didapatkan jumlah sampel sebanyak 32 perusahaan dan data yang diolah sebanyak 96 *Annual Report*. Metode analisis data penelitian ini yaitu analisis linier berganda.

Hasil penelitian ini menunjukkan bahwa konflik kepentingan, kesulitan keuangan dan insentif pajak tidak berpengaruh terhadap konservatisme akuntansi. Sedangkan, risiko litigasi memperlemah hubungan antara kesulitan keuangan dan konflik kepentingan dengan konservatisme akuntansi.

Kata Kunci : Kesulitan Keuangan, Konflik Kepentingan, Insentif Pajak, Risiko Litigasi

ABSTRACT

This study aims to analyze (1) the effect of financial difficulties, conflicts of interest and tax incentives on the application of the principle of accounting conservatism (2) the risk of litigation against financial hardship relationships and conflicts of interest with accounting conservatism

The population in this research is manufacturing companies listed on the Stock Exchange in 2012 to 2014. The sampling technique used was purposive sampling. Of sampling techniques was obtained total sample of 32 companies and the processed data as much as 96 Annual Report. Methods of data analysis of this research is the analysis of multiple linear.

These results indicate that a conflict of interest, financial difficulties and tax incentives no effect on accounting conservatism. Meanwhile, litigation risk weakening the relationship between financial difficulties and conflicts of interest with accounting conservatism.

Keywords: Financial Difficulties, Conflict of Interest, Tax Incentives, Litigation Risk