

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh faktor yang mempengaruhi penerapan prinsip konservatisme akuntansi pada perusahaan manufaktur. Faktor-faktor independen konservatisme adalah ukuran perusahaan, risiko perusahaan, intensitas modal, leverage, pajak, litigasi, struktur kepemilikan manajerial, struktur kepemilikan institusional, dan growth opportunity.

Penelitian ini merupakan replikasi dari penelitian yang dilakukan oleh Agustina, Rice, Stephen periode (2014) . menggunakan 150 perusahaan manufaktur yang terdaftar di BEI pada tahun 2012-2014 sebagai sampel penelitian. Sampel penelitian dipilih dengan metode *purposive sampling* dan diperoleh 48 perusahaan yang memenuhi kriteria. Data dianalisis menggunakan model analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa secara parsial variabel ukuran perusahaan berpengaruh terhadap konservatisme, variabel risiko perusahaan berpengaruh terhadap konservatisme, variabel intensitas modal berpengaruh terhadap konservatisme, variabel *leverage*, pajak, litigasi, kepemilikan manajerial, kepemilikan institusional tidak berpengaruh terhadap konservatisme, variabel *growth opportunity* berpengaruh terhadap konservatisme. Secara simultan ukuran perusahaan, risiko perusahaan, intensitas modal, *leverage*, pajak, litigasi, kepemilikan manajerial, kepemilikan institusional, *growth opportunity* berpengaruh terhadap konservatisme.

Kata kunci : konservatisme, ukuran perusahaan, risiko perusahaan, intensitas modal, *leverage*, pajak, litigasi, kepemilikan manajerial, kepemilikan institusional, *growth opportunity*

ABSTRACT

This study aims to examine the influence of factors that affect the application of accounting principles of conservatism in manufacturing companies. Independent factors conservatism is the size of the company, the company's risk, capital intensity, leverage, tax litigation, the structure of managerial ownership, institutional ownership structure, and growth opportunity.

This study is a replication of a study conducted by Agustina, Rice, Stepen period (2014). using the 150 companies listed on the Stock Exchange in the year 2012 to 2014 as research samples. Samples were selected using purposive sampling and acquired 48 companies that meet the criteria. Data were analyzed using multiple linear regression analysis model.

The results showed that partial variable firm size effect on conservatism, the risk variable influential companies conservatism, variable capital intensity effect on conservatism, variable leverage, tax litigation, managerial ownership, institutional ownership has no effect on conservatism, variable growth opportunity influence on conservatism, Simultaneously the size of the company, the company's risk, capital intensity, leverage, tax litigation, managerial ownership, institutional ownership, growth opportunity influence on conservatism.

Keywords: conservatism, the size of the company, the company's risk, capital intensity, leverage, tax litigation, managerial ownership, institutional ownership, growth opportunity