

ABSTRAK

Penelitian ini menguji dan menganalisis pengaruh Financial Distress, Invesment Opportunity Set (IOS), dan Manajerial Ownership terhadap Accounting Conservatisme. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di bursa efek indonesia tahun 2016-2019. Metode pengambilan sampel menggunakan purposive sampling. Pengaruh antar variabel dijelaskan menggunakan metode analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa Financial Distress tidak berpengaruh terhadap Accounting Conservatisme. Invesment Opportunity Set (IOS) tidak berpengaruh terhadap Accounting Conservatisme. Manajerial Ownership berpengaruh positif signifikan terhadap Accounting Conservatisme.

Kata kunci : Financial Distress, Invesment Opportunity Set (IOS), Manajerial Ownership dan Accounting Conservatisme.

ABSTRACT

This study examines and analyzed the influence of Financial Distress, Investment Opportunity Set (IOS), and Managerial Ownership on Accounting Conservatism. The population in this study is manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019. Sampling method using purposive sampling. The influence between variables is explained using multiple linear regression analysis methods. The results showed that Financial Distress had no effect on Accounting Conservatism. Investment Opportunity Set (IOS) has no effect on Accounting Conservatism. Managerial Ownership had a significant positive effect on Accounting Conservatism.

Keywords: *Financial Distress, Investment Opportunity Set (IOS), Managerial Ownership and Accounting Conservatism.*