

ABSTRAK

Penelitian ini bermaksud untuk mengkaji secara empiris pengaruh Kepemilikan Manajerial, Kepemilikan Intitusioanal, *Leverage* serta Ukuran Perusahaan terhadap penerapan Konservatisme Akuntansi. Penelitian dilaksanakan pada perusahaan manufaktur yang terverifikasi di Bursa Efek Indonesia dari tahun 2017 hingga tahun 2019. Teknik sampling menggunakan *purposive sampling*, dan didapat jumlah sampel 153 perusahaan manufaktur. Teknis analisis data menggunakan regresi linier berganda. Hasil penelitian ini menunjukkan bahwa Kepemilikan Intistusional berpengaruh positif terhadap penerapan Konservatisme Akuntansi. Sementara itu, Kepemilikan Manajerial, *Leverage* serta Ukuran Perusahaan tidak berpengaruh terhadap penerapan Konservatisme Akuntansi.

Kata kunci : Konservatisme Akuntansi, Kepemilikan Manajerial, Kepemilikan Intituisional, *Leverage*, Ukuran Perusahaan.

ABSTRACT

This study intends to examine empirically the effect of Managerial Ownership, Institutional Ownership, Leverage and Company Size on the application of Accounting Conservatism. The research was conducted in manufacturing companies that were verified on the Indonesia Stock Exchange from 2017 to 2019. The sampling technique used purposive sampling, and obtained a sample of 153 manufacturing companies. The data analysis technique used multiple linear regression. The results of this study indicate that intellectual ownership has a positive effect on the application of accounting conservatism. Meanwhile, Managerial Ownership, Leverage and Company Size have no effect on the application of Accounting Conservatism.

Keywords: Accounting Conservatism, Managerial Ownership, Institutional Ownership, Leverage, Company Size.