

ABSTRAK

Penelitian ini bertujuan untuk menguji serta menganalisis secara empiris pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, *Growth Opportunities*, Profitabilitas, serta *Debt Covenant* terhadap Konservatisme Akuntansi. Penelitian dilaksanakan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2019 hingga tahun 2021.

Penentuan sampel penelitian ini menggunakan teknik *purposive sampling*, dengan sampel yang diolah sebanyak 228 perusahaan manufaktur. Data yang digunakan yaitu data sekunder, serta teknis analisis data yang digunakan yaitu analisis regresi linear berganda menggunakan alat bantu program SPSS 26.

Berdasarkan hasil uji hipotesis, penelitian ini membuktikan *Growth Opportunities* dan Profitabilitas berpengaruh positif serta signifikan terhadap Konservatisme Akuntansi, sedangkan Kepemilikan Manajerial, Kepemilikan Institusional, dan *Debt Covenant* tidak berpengaruh signifikan terhadap Konservatisme Akuntansi.

Kata kunci : Konservatisme Akuntansi, Kepemilikan Manajerial, Kepemilikan Intitusional, *Growth Opportunities*, Profitabilitas, *Debt Covenant*.

ABSTRACT

This study aims to test and examine analyze the effect of Managerial Ownership, Institutional Ownership, Growth Opportunities, Profitability, Debt Covenants on Accounting Conservatism. The analysis was conducted on manufacturing corporations registered on the Republic of Indonesia (IDX) stock market from 2019 to 2021.

Determinative of the sample, this examination used a purposive sampling procedure, with processed was 228 manufacturing corporations. The data used is secondary data, and therefore the technical information analysis used is multiple rectilinear regression analysis by utilizing the SPSS 26 device program.

Based on the results of hypothesis testing, this examination defines that growth opportunities and profitability that includes a positive and significant result on Accounting Conservatism, meanwhile managerial ownership, institutional ownership, and debt covenant haven't any significant result on Accounting conservatism.

Keywords : Accounting conservatism, managerial ownership, institutional ownership, growth opportunities, profitability, debt covenants.