

## ABSTRAK

Tujuan penelitian ini adalah mengkaji pengaruh intensitas modal, kepemilikan manajerial, *leverage* dan *financial distress* terhadap tingkat penerapan konservatisme pada perusahaan manufaktur yang terdaftar di BEI periode 2020 hingga 2022. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI. Metode pengambilan sampel dalam penelitian ini menggunakan *purposive sampling*, sehingga diperoleh 66 perusahaan yang dijadikan sampel. Model regresi panel digunakan dalam analisis data, uji F dan Koefisien determinasi digunakan untuk menilai kelayakan model. Berdasarkan hasil pengujian hipotesis menunjukkan bahwa intensitas modal berpengaruh positif signifikan terhadap penerapan konservatisme akuntansi. Sebaliknya, kepemilikan manajerial, *leverage*, dan *financial distress* tidak berpengaruh terhadap konservatisme akuntansi.

**Kata kunci : Konservatisme Akuntansi, Intensitas Modal, Kepemilikan Manajerial, Leverage, Financial Distress.**

## **ABSTRACT**

*The aim of this research is to examine the impact of capital intensity, managerial ownership, leverage and financial distress on the level of application of conservatism used in manufacturing companies listed on the BEI from 2020 to 2022. The population of this research is manufactur companies listed on the BEI. The method of this research used a purposive sampling method, totaling 66 companies were used as samples. The panel regression model was used in data analysis, to assess the feasibility of the model using the F test and coefficient of determination. The research results of the hypothesis show that capital intensity has a significant positive impact on the application of accounting conservatism. in contrast, managerial ownership, leverage, and financial distress have no impact on accounting conservatism.*

**Keywords: Accounting Conservatism, Capital Intensity, Managerial Ownership, Leverage, Financial Distress.**