

ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi serta mengkaji secara empiris pengaruh Kepemilikan Manajerial, Kepemilikan Intitusioanal, *Growth Opportunities*, *Debt Covenant* serta Profitabilitas terhadap penerapan Konservatisme Akuntansi. Penelitian dilaksanakan pada perusahaan manufaktur yang terverifikasi di Bursa Efek Indonesia dari tahun 2017 hingga tahun 2019.

Selama proses penentuan sampel penelitian ini memanfaatkan prosedur *purposive sampling*, sehingga jumlah sampel yang diolah sejumlah 246 perusahaan manufaktur. Data yang dimanfaatkan ialah data sekunder, serta teknis analisis data yang dimanfaatkan ialah analisis regresi linier berganda serta uji hipotesis memanfaatkan uji T, uji F serta Koefisien Determinasi dengan memanfaatkan alat program bantu SPSS 26.

Berlandaskan hasil uji hipotesis, penelitian ini menginterpretasikan Kepemilikan Intitusional serta Profitabilitas berpengaruh positif serta signifikan terhadap penerapan Konservatisme Akuntansi. Sementara itu, Kepemilikan Manajerial, *Debt Covenant* serta *Growth Opportunities* tidak berpengaruh signifikan terhadap penerapan Konservatisme Akuntansi.

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

ABSTRACT

This study aims to evaluate and examine empirically the effect of Managerial Ownership, Institutional Ownership, Growth Opportunities, Debt Covenants and Profitability on the application of Accounting Conservatism. The research was carried out in manufacturing companies that were verified on the Indonesia Stock Exchange from 2017 to 2019.

During the methodology of determinative the sample, this examination used a purposive sampling procedure, in order that the amount of samples processed was 246 manufacturing corporations. Knowledge used square measure secondary data, and therefore the technical information analysis used is multiple rectilinear regression analysis and hypothesis take a look ating mistreatment the T test, F take a look at and therefore the constant of determination by utilizing the SPSS 26 device program.

Based on the results of hypothesis testing, this examination represents associate degree institutional ownership and a profitability that includes a positive and significant result on the appliance of accounting conservatism. Meanwhile, managerial ownership, growth opportunities, and debt covenant haven't any significant result on the appliance of Accounting conservatism.

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