

## ABSTRAK

Studi ini bertujuan untuk menganalisis pengaruh Kepemilikan Manajerial, Kepemilikan Institusioanal, *Debt Covenant* serta Kepemilikan Asing terhadap tingkat penerapan Konservatisme Akuntansi pada perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia dari tahun 2017 hingga tahun 2019.

Populasi dalam studi dilakukan di perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia. Selama proses penentuan sampel penelitian menggunakan prosedur *purposive sampling*, sehingga jumlah sampel yang diolah sejumlah 129 perusahaan manufaktur. Data yang dimanfaatkan ialah data sekunder, serta teknis analisis data yang dimanfaatkan ialah analisis regresi linier berganda serta uji kelayakan model menggunakan uji F serta Koefisien Determinasi.

Berlandaskan hasil uji hipotesis, studi ini menunjukkan bahwa Kepemilikan Intistusional serta *Debt Covenant* berpengaruh positif dan signifikan terhadap penerapan Konservatisme Akuntansi. Sementara itu, Kepemilikan Manajerial serta Kepemilikan Asing tidak berpengaruh signifikan terhadap penerapan Konservatisme Akuntansi.

Kata kunci : Konservatisme Akuntansi, Kepemilikan Manajerial, Kepemilikan Intituisional, *Debt Covenant*, Kepemilikan Asing.

## **ABSTRACT**

*This study aims to analyze the impact of management ownership, institutional ownership, debt covenants, and foreign ownership on the application level of accounting conservatism among manufacturing companies listed on the Indonesia Stock Exchange from 2017 to 2019.*

*The population of the study was conducted among manufacturing companies listed on the Indonesian Stock Exchange. In the process of using purposeful sampling procedures to determine the sample for research, the number of samples processed was 129 manufacturing companies. The data used is secondary data, the data analysis technique used is multiple linear regression analysis, and the feasibility test of the model uses F test and coefficient of determination.*

*Based on the results of hypothesis testing, the research shows that institutional ownership and debt contracts have a positive and significant impact on the application of accounting conservatism. At the same time, management ownership and foreign ownership have no significant impact on the application of accounting robustness.*

*Keywords: Accounting conservatism, managerial ownership, institutional ownership, debt covenants, foreign ownership.*