

ABSTRAK

Penelitian ini menguji dan menganalisis pengaruh Komite Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Growth Opportunitas terhadap Konservatisme Akuntansi. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Metode pengambilan sampel menggunakan Purposive Sampling. Pengaruh antar variabel dijelaskan dengan menggunakan metode analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa Komite Audit tidak berpengaruh signifikan terhadap konservatisme akuntansi, Kepemilikan Institusional tidak berpengaruh signifikan terhadap konservatisme akuntansi, Kepemilikan Manajerial tidak berpengaruh signifikan terhadap konservatisme akuntansi, Growth Opportunitas berpengaruh positif signifikan terhadap konservatisme akuntansi

Kata kunci : Komite Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Growth Opportunitas, dan Konservatisme Akuntansi

ABSTRACT

This study examines and analyzes the influence of the Audit Committee, Institutional Ownershi, Managerial Ownership, Growth Opportunites on Accounting Conservatism. The population in this study is manufacturing companies listed on the Indonesia Stock Exchange in 2016-2018. The sampling method uses Purposive Sampling . Influence between variables is explained by using multiple linear regression analysis methods. The results showed that the Audit Committee had no significant effect on accounting conservatism, Institutional Ownership had no significant effect on accounting conservatism, Managerial Ownership had no significant effect on accounting conservatism, Growth Opportunites had a significant positive on accounting conservatism.

Keyword : Audit Committee, Institutional Ownership, Managerial Ownership, Growth Opportunites, and Accounting Conservatism.