

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *company growth*, profitabilitas, *investment opportunity set*, dan *leverage* terhadap konservatisme akuntansi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2015-2017. Sampel penelitian ini dipilih dengan menggunakan *purposive sampling* dan diperoleh data sebanyak 121 perusahaan dengan pertahun. Pengujian hipotesis dalam penelitian ini menggunakan model regresi berganda. Hasil penelitian menunjukkan bahwa secara parsial *company growth* tidak memiliki pengaruh terhadap konservatisme akuntansi, namun variabel profitabilitas, *investment opportunity set*, dan *leverage* memiliki pengaruh signifikan terhadap konservatisme akuntansi.

Kata Kunci: Konservatisme Akuntansi, *Company Growth*, Profitabilitas, *Investment Opportunity Set*, *Leverage*.

ABSTRACT

This study aims to examine the effect of company growth, profitability, investment opportunity set, and leverage to accounting conservatism in manufacturing companies listed on the Indonesia Stock Exchange during the period 2015-2017. The sample of this research was selected using purposive sampling and obtained 121 companies per annum. The hypothesis testing in this research used multiple regression models. The results showed that partially company growth doesn't have a significant effect on accounting conservatism, but the variables profitability, investment opportunity set, and leverage have a significant influence on accounting conservatism.

Keywords: Accounting Conservatism, Company Growth, Profitability, Investment Opportunity Set, Leverage.