

ABSTRAK

Tujuan dari penelitian ini adalah untuk memperoleh bukti empiris kepemilikan institusional, kepemilikan manajerial, kepemilikan pemerintah, dan ukuran perusahaan terhadap *conditional conservatism* dan *unconditional conservatism* pada perusahaan Badan Usaha Milik Negara (BUMN) sektor non keuangan yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2018 sampai dengan 2022. Penelitian ini menggunakan statistik deskriptif, asumsi klasik dan regresi linier berganda untuk menganalisis 20 sampel perusahaan. Hasil penelitian menunjukkan bahwa ukuran perusahaan berpengaruh positif terhadap *conditional conservatism*, sedangkan kepemilikan institusional, kepemilikan manajerial, kepemilikan pemerintah tidak berpengaruh terhadap *conditional conservatism*, serta ukuran perusahaan berpengaruh positif terhadap *unconditional conservatism*, kepemilikan manajerial berpengaruh negatif terhadap *unconditional conservatism* sedangkan kepemilikan institusional dan kepemilikan pemerintah tidak berpengaruh terhadap *unconditional conservatism*.

Kata Kunci: kepemilikan, ukuran perusahaan, *conditional conservatism*, *unconditional conservatism*

ABSTRACT

The purpose of this study was to obtain empirical evidence of institutional ownership, managerial ownership, government ownership, and company size on conditional conservatism and unconditional conservatism in non-financial sector State-Owned Enterprises (BUMN) companies listed on the Indonesia Stock Exchange (IDX) for the period 2018 to 2022. This study uses descriptive statistics, classical assumptions and multiple linear regression to analyze 20 sample companies. The results showed that company size has a positive effect on conditional conservatism, while institutional ownership, managerial ownership, government ownership have no effect on conditional conservatism, and company size has a positive effect on unconditional conservatism, managerial ownership has a negative effect on unconditional conservatism while institutional ownership and government ownership have no effect on unconditional conservatism.

Kata Kunci: *ownership, firm size, conditional conservatism, unconditional conservatism*