

## **ABSTRAK**

*The purpose for this research is to determine the effect of firm size, leverage, managerial ownership structure, institutional ownership structure, the structure of public ownership, the opportunity to grow and capital intensity of the level of accounting conservatism. The research sampel is a manufacturing company which is listed on the Indonesia Stock Exchange (BEI) in 2011 - 2013. The method of sample selection using purposive sampling. uses multiple regression analysis. The results of this research showed simultaneously leverage, managerial ownership structure, institutional ownership structure and capital intensity significantly influence accounting conservatism, while the size of the company, public ownership structure, and the opportunity to grow no effect on accounting conservatism.*

**Keywords:** *Conservatism, firm size, leverage, managerial ownership, ownership isntitutional, public ownership, the opportunity to grow, capital intensity.*