

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, dan struktur kepemilikan manajerial terhadap penerapan konservatisme akuntansi. Profitabilitas diukur menggunakan *return on equity*, *leverage* diukur menggunakan *debt to assets ratio*, struktur kepemilikan manajerial diukur menggunakan kepemilikan manajerial, sedangkan konservatisme akuntansi diukur menggunakan *market to book ratio* (MTBR).

Jenis penelitian ini adalah penelitian kuantitatif. Metode *purposive sampling* digunakan dalam penelitian ini guna memperoleh sampel penelitian. Sampel dipilih berdasarkan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* diperoleh sebanyak 51 sampel dari 17 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia untuk periode tahun 2017 hingga 2019. Metode analisis data yang digunakan adalah analisis regresi linear berganda dengan menggunakan program SPSS versi 26.

Konservatisme akuntansi merupakan prinsip akuntansi yang mempercepat pengakuan rugi dan beban serta memperlambat pengakuan laba dan aset. Hasil penelitian menunjukkan bahwa profitabilitas dan *leverage* berpengaruh positif terhadap penerapan konservatisme akuntansi. Sedangkan struktur kepemilikan manajerial tidak berpengaruh terhadap penerapan konservatisme akuntansi.

**Kata kunci:** Profitabilitas, *Leverage*, Struktur Kepemilikan Manajerial, Konservatisme Akuntansi

## ABSTRACT

This research aimed to examine the effect of profitability, leverage, and managerial ownership structure on the implementation of accounting conservatism. Profitability was measured by return on equity, leverage measured by debt to assets ratio, and managerial ownership structure measured by managerial ownership. In contrast, the market measured accounting conservatism to book ratio (MTBR).

This research was used quantitatively. The research sample used a purposive sampling method. The research sample was selected according to the determined criteria. The purposive sampling method obtained 51 samples from 17 manufacturing companies listed on Indonesia Stock Exchange in the 2017-2019 periods. The analysis data of this research used multiple linear regressions analysis with SPSS program 26 version.

Accounting conservatism was accounting principles that accelerate the recognition of losses and expenses and free the recognition of profits and assets. This research showed that profitability and leverage had a positive effect on the implementation of accounting conservatism. Meanwhile, the managerial ownership structure did not have any effect on the implementation of accounting conservatism.

**Keywords:** Profitability, leverage, managerial ownership structure, accounting conservatism.