

## ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui serta menguji secara empiris apakah konservatisme akuntansi dapat dipengaruhi oleh variabel leverage, financial distress dan profitabilitas. Penelitian ini mengambil objek pada perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI) untuk periode 2014 sampai 2021. Metode analisis data yang dipakai yaitu analisis regresi linier berganda dan dilakukan pengujian asumsi klasik. Populasi adalah perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI). Pemilihan sampel menggunakan metode purposive sampling, diperoleh sebanyak 36 sampel data, dengan periode selama 8 tahun. Berdasarkan pengujian analisis regresi linier berganda diketahui bahwa leverage dan financial distress berpengaruh signifikan (positif) terhadap konservatisme akuntansi. Sedangkan profitabilitas tidak berpengaruh signifikan (negatif) terhadap konservatisme akuntansi pada perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI) untuk periode 2014 sampai 2021.

Kata Kunci : konservatisme akuntansi, leverage, financial distress, profitabilitas

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## ABSTRACT

*This research aimed to find out and examine empirically whether accounting conservatism could be influenced by leverage, financial distress, and profitability. Moreover, the population was Telecommunication companies listed on the Indonesia Stock Exchange (IDX) from 2014 until 2021. Furthermore, the data analysis technique used multiple linear regressions with a classical assumption test. Additionally, the data collection technique used purposive sampling. In line with that, there were 36 sample data over 8 years. In addition, the research result concluded that leverage had a significant effect on the accounting conservatism of Telecommunication companies listed on the Indonesia Stock Exchange (IDX) from 2014 until 2021. Likewise, financial distress had a significant effect on the accounting conservatism of Telecommunication companies listed on the Indonesia Stock Exchange (IDX) from 2014 until 2021. On the other hand, profitability had a negative and insignificant effect on the accounting conservatism of Telecommunication companies listed on the Indonesia Stock Exchange (IDX) from 2014 until 2021.*

**Keywords:** *Accounting Conservatism, Leverage, Financial Distress, Profitability*

