# ABSTRACT

Aditya Pratama/33150504/2019/Effect of Managerial Ownership, Institutional Ownership, Leverage and Capital Intensity on Accounting Conservatism in Manufacturing Companies Listed on the Indonesia Stock Exchange 2015-2017 Period/Advisor: Dr. Hanif Ismail, S.E., M.M., M.Ak.

The world of accounting continues to develop where the principle of conservatism is no longer used. But on the other hand the principle of conservatism still has benefits in producing financial reports for investors. The factors that drive conservatism are also inseparable from discussions such as managerial ownership, institutional ownership, leverage and capital intensity.

Conservatism itself is a careful reaction in the face of business uncertainty. In its extreme form it can be interpreted as a practice that does not anticipate profits but anticipates all losses. This research was conducted to see whether managerial ownership, institutional ownership, leverage and capital intensity influence the level of accounting conservatism.

The research object includes 36 manufacturing companies listed on the Indonesia stock exchange for the period 2015-2017. Sampling is done by non-probability sampling technique with judgment sampling method. Accounting conservatism is measured using Earning accrual measures, namely the difference between net income and operational cash flow. This research uses regression coefficient similarity testing, classical assumption test, test coefficient of determination, F test, and T test

From the results of testing the similarity of the coefficients on the model, the data used can be pooled. The test of model validity (F statistical test) shows that managerial ownership variables, institutional ownership, leverage, and capital intensity simultaneously influence accounting conservatism. Partial regression coefficient test (statistical test t) shows that managerial ownership and capital intensity variables have a significant influence on accounting conservatism.

The results of the research conducted, it is known that managerial ownership and capital intensity influence conservatism, while institutional ownership and leverage have no effect on accounting conservatism.

Keywords: Accounting conservatism, Managerial Ownership, Institutional Ownership, Leverage, Capital Intensity