

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan institusional, profitabilitas, *growth opportunities*, *debt covenant*, risiko litigasi dan *political cost* terhadap konservatisme akuntansi. Sampel dalam penelitian ini adalah perusahaan jasa sektor *property, real estate* dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2015-2018. Jumlah perusahaan yang menjadi sampel dalam penelitian ini adalah 128 sampel dari 32 perusahaan selama 4 tahun. Metode penentuan sampel yang digunakan adalah *purposive sampling method*. Pengujian hipotesis menggunakan analisis regresi linier berganda menggunakan SPSS 22.

Hasil penelitian ini menunjukkan bahwa profitabilitas berpengaruh negatif signifikan terhadap konservatisme akuntansi. Sedangkan, kepemilikan institusional, *growth opportunities*, *debt covenant*, risiko litigasi dan *political cost* tidak berpengaruh terhadap konservatisme akuntansi

Kata kunci : konservatisme akuntansi, kepemilikan institusional, profitabilitas, *growth opportunities*, *debt covenant*, risiko litigasi, *political cost*

ABSTRAK

The purpose of this research is to examine the effect of institusional ownership, profitability, growth opportunities, debt covenant, litigation risk and political cost toward accounting conservatism. The sample of this research is service sector property, real estate and building construction listed on Indonesia Stock Exchange (IDX) during 2015-2018. Number of sample were 128 sample from 32 companies for 4 years observation. Method used for determining sample is purposive sampling method. Hypothesis testing in research used multiple regression analysis by SPSS 22.

The result of this research showed that profitability have a negative and significant effect on accounting conservatism. While, institusional ownership, growth opportunities, debt covenant, litigation risk and political cost don't have significant effect on accounting conservatism.

Keywords: accounting conservatism, institusional ownership, profitability, growth opportunities, debt covenant, litigation risk, political cost