

Abstract

Indonesia that is one of the country that usual using the principle accounting conservatism. PSAK also had arranged same method which can choose for apply the accounting conservatism in PSAK No 1, PSAK No 13, PSAK No 14, PSAK No 16, PSAK No 19, dan PSAK No 20. This research aimed to experiment of the influence debt covenant variable, managerial ownership structure, institusional ownership structure, public ownership structure, growth opportunities and size toward applicated accounting conservatism.

The sample that used in this research totally 16 companies that listed in Indonesia Stock Exchange 2008-2012. The method to taken this sample using purposive sampling technique. The static method that used for analyzing the data is the multiple linier regression with approach Ordinary Least Square (OLS).

The sample of this research was processing from SPSS 16.00 the software of computer and the results conclude that debt covenant, managerial ownership structure, institusional ownership structure, public ownership structure, and growth opportunities influenced not significant toward the applicated of accounting conservatism. However, the size variable influenced significant toward the applicated of accounting conservatism.

Keyword : *debt covenant, managerial ownership structure, institusional ownership structure, public ownership structure, growth opportunities, size, conservatism*