

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan kualitas pengendalian internal dan konservatisme akuntansi. Variabel independen dalam penelitian ini adalah kualitas pengendalian internal dengan proksi kekurangan pengendalian internal, kantor akuntan publik yang mengaudit, proporsi direktur independen, ketaatan terhadap kebijakan akuntansi, proporsi komisaris independen, dan ketepatan waktu menyampaikan laporan keuangan yang di ukur dengan metode entropy dan variabel dependennya adalah konservatisme akuntansi yang di ukur dengan *Accrual Based Loss Recognition* yang didasarkan pada hubungan antara akrual dan arus kas yang di desain oleh Ball dan Shivakumar (2005).

Teknik sampling dilakukan dengan metode *purposive sampling* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2013-2016. Teknik analisis data dilakukan dengan metode analisis regresi data panel dengan menggunakan alat bantu program Eviews 9.

Hasil penelitian ini adalah (1) konservatisme tetap ada meski tidak ditekankan dalam *International Financial Reporting Standart* (IFRS); (2) kualitas pengendalian internal dengan konservatisme akuntansi memiliki hubungan positif, (3) perusahaan yang meningkatkan kualitas pengendalian internalnya lebih konservatif.

Kata Kunci : Konservatisme Akuntansi, Kualitas Pengendalian Internal, Metode Entropy, Data Panel, *Accrual Based Loss Recognition*, *International Financial Reporting Standart*, Akrual, Arus Kas

## **ABSTRACT**

*This study aims to investigate the relationship between internal control quality and accounting conservatism. The independent variable of this study was internal control quality with a proxy for lack of internal control, public accounting firm that audits, proportion of independent directors, compliance with accounting policies, proportion of independent commissioners, and timeliness of submitting financial statement measured by entropy method and its dependent variable was accounting conservatism measured by Accrual Based Loss Recognition based on the relationship between accrual and cash flow designed by Ball and Shivakumar (2005).*

*The sample was selected by using purposive sampling at manufacturing companies listed on the Indonesian Stock Exchange during 2013-2016. Data was tested by panel data regression using Eviews 9.*

*It was found that (1) conservatism exists even though it isn't emphasized in the International Financial Reporting Standard (IFRS); (2) there is a positive relationship between internal control quality and accounting conservatism; (3) the companies increasing their internal control quality are more conservative.*

*Keywords: Accounting Conservatism, Internal Control Quality, Entropy Method, Panel Data, Accrual Based Loss Recognition, International Financial Reporting Standard, Accrual, Cash Flow*