

ABSTRACT

Uswatun Khasanah, 2020. *The Effect of Growth Opportunity, Leverage, and Managerial Ownership On Accounting Conservatism Case Studies in Manufacturing Companies Listed on the Indonesia Stock Exchange For The 2018-2020 Period*. Accounting Study Program, University of Trunojoyo Madura. Guide: Fariyana Kusumawati, S.E., M.Si.

The purpose of this study is to empirically investigate the effect of growth opportunity, leverage and managerial ownership on accounting conservatism. This study was conducted in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2020 period. This research method uses quantitative methods. This study used purposive sampling technique in determining the sample so that a total of 95 samples were obtained. The analysis in this study uses multiple regression with the help of SPSS version 26. The results show that growth opportunity does not have a significant effect, leverage does not have a significant effect and managerial ownership does not have a significant effect on accounting conservatism.

Keywords: *growth opportunity, leverage, managerial ownership, accounting conservatism.*

ABSTRAK

Uswatun Khasanah, 2020. Pengaruh *Growth Opportunity*, *Leverage*, dan Kepemilikan Manajerial Terhadap Konservatisme Akuntansi Studi Kasus pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2018-2020. Program Studi Akuntansi, Universitas Trunojoyo Madura. Pembimbing: Fariyana Kusumawati, S.E., M.Si.

Tujuan penelitian ini guna menyelidiki secara empiris mengenai pengaruh *growth opportunity*, *leverage*, dan kepemilikan manajerial terhadap konservatisme akuntansi. Penelitian ini dilakukan di perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2020. Metode penelitian ini menggunakan metode kuantitatif. Penelitian ini menggunakan teknik *purposive sampling* dalam menentukan sampel sehingga diperoleh sebanyak 95 sampel. Analisis dalam penelitian ini menggunakan regresi berganda dengan bantuan SPSS versi 26. Hasil penelitian menunjukkan bahwa *growth opportunity* tidak memiliki pengaruh signifikan, *leverage* tidak memiliki pengaruh signifikan dan kepemilikan manajerial tidak memiliki pengaruh signifikan terhadap konservatisme akuntansi.

Kata Kunci: *growth opportunity*, *leverage*, kepemilikan manajerial, konservatisme akuntansi.