

ABSTRACT

***THE INFLUENCE OF CORPORATE RISK AND FINANCIAL LEVERAGE
ON ACCOUNTING CONSERVATISM***

(Study of Manufacturing Issuers in the Food and Beverage Sector, 2020-2024)

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The aim of this research is to determine and analyze the Influence of Corporate Risk and Financial Leverage on Accounting Conservatism (Study of Manufacturing Issuers in the Food and Beverage Sector, 2020-2024). The research method used is descriptive with a survey approach. The type of data used is secondary data. The sample in this study is seven manufacturing issuers in the Food and Beverage Sector. The data collection technique used is a literature review. The analysis tool in this study uses panel data model regression analysis. The analysis results show that: Corporate risk, financial leverage, and accounting conservatism have increased over the past five years. Corporate risk has an impact on accounting conservatism. Financial leverage has no impact on accounting conservatism. Corporate risk and financial leverage can influence accounting conservatism.

Keywords: Corporate risk, financial leverage, accounting conservatism