

ABSTRACT

THE EFFECT OF GROWTH OPPORTUNITY, MANAGERIAL OWNERSHIP, INSTITUTIONAL OWNERSHIP, AND CAPITAL INTENSITY ON ACCOUNTING CONSERVATISM

(Survey of State-Owned Enterprises Listed on the Indonesia Stock Exchange 2016-2024)

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This study aims to determine: (1) Growth Opportunity, Managerial Ownership, Institutional Ownership, Capital Intensity and Accounting Conservatism in Stated-Owned Enterprises listed on the Indonesia Stock Exchange in 2016-2024. (2) The effect of Growth Opportunity, Managerial Ownership, Institutional Ownership, and Capital Intensity on Accounting Conservatism in State-Owned Enterprises listed on the Indonesia Stock Exchange in 2016-2024 both partially and simultaneously. The research method used is a quantitative research method with a descriptive approach. The sample determination using purposive sampling obtained 9 companies to be used as research samples. The data analysis technique used in this study is panel data regression analysis with the help of Eviews 12. The results of the study show that: (1) Growth Opportunity, Managerial Ownership, Institutional Ownership, Capital Intensity and Accounting Conservatism in State-Owned Enterprises experienced an increase and decrease. (2) Partially, Growth Opportunity, Managerial Ownership, and Institutional Ownership do not have a significant effect on Accounting Conservatism, while Capital Intensity has a positive and significant effect on Accounting Conservatism. (3) Growth Opportunity, Managerial Ownership, Institutional Ownership, and Capital Intensity simultaneously have a significant effect on Accounting Conservatism.

Keywords : *Growth Opportunity, Managerial Ownership, Institutional Ownership, Capital Intensity, Accounting Conservatism*

ABSTRAK

PENGARUH *GROWTH OPPORTUNITY*, KEPEMILIKAN MANAJERIAL, KEPEMILIKAN INSTITUSIONAL, DAN INTENSITAS MODAL TERHADAP KONSERVATISME AKUNTANSI

(Survei Pada Perusahaan BUMN yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2024)

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Penelitian ini bertujuan untuk mengetahui: (1) *Growth Opportunity*, Kepemilikan Manajerial, Kepemilikan Institusional, Intensitas Modal dan Konservatisme Akuntansi pada Perusahaan BUMN yang terdaftar di Bursa Efek Indonesia tahun 2016-2024. (2) Pengaruh *Growth Opportunity*, Kepemilikan Manajerial, Kepemilikan Institusional, dan Intensitas Modal terhadap Konservatisme Akuntansi pada Perusahaan BUMN yang terdaftar di Bursa Efek Indonesia tahun 2016-2024 baik secara parsial dan simultan. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dengan pendekatan deskriptif. Penentuan sampel menggunakan *purposive sampling* diperoleh 9 perusahaan untuk dijadikan sampel penelitian. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi data panel dengan bantuan Eviews 12. Hasil penelitian menunjukkan bahwa: (1) *Growth Opportunity*, Kepemilikan Manajerial, Kepemilikan Institusional, Intensitas Modal dan Konservatisme Akuntansi pada perusahaan BUMN mengalami kenaikan dan penurunan. (2) Secara parsial *Growth Opportunity*, Kepemilikan Manajerial, dan Kepemilikan Institusional tidak berpengaruh signifikan terhadap Konservatisme Akuntansi, sedangkan Intensitas Modal berpengaruh positif signifikan terhadap Konservatisme Akuntansi. (3) *Growth Opportunity*, Kepemilikan Manajerial, Kepemilikan Institusional, dan Intensitas Modal secara simultan berpengaruh signifikan terhadap Konservatisme Akuntansi.

Kata Kunci : *Growth Opportunity*, Kepemilikan Manajerial, Kepemilikan Institusional, Intensitas Modal, Konservatisme Akuntansi