

## ABSTRAKSI

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**PENGARUH *LEVERAGE*, UKURAN PERUSAHAAN DAN *FINANCIAL DISTRESS* TERHADAP KONSERVATISME AKUNTANSI PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR *FOOD AND BEVERAGE* YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018- 2020.**

Skripsi. Program Studi Akuntansi, 2022.

Kata Kunci : *Leverage*, Ukuran Perusahaan, *Financial Distress* dan Konservatisme Akuntansi.

(xii+91+Lampiran)

Penelitian ini bertujuan untuk menganalisis pengaruh *leverage*, ukuran perusahaan, dan *financial distress* terhadap konservatisme akuntansi. Penelitian ini dilakukan di perusahaan manufaktur sub sektor *food and beverage* yang terdaftar di Bursa efek Indonesia (BEI) tahun 2018- 2020.

Metode penentuan sampel menggunakan *purposive sampling* sehingga sampel yang digunakan 42 perusahaan manufaktur sub sektor *food and beverage*. Teknis analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik, uji normalitas, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, uji koefisien determinasi(R<sup>2</sup>), model regresi linear berganda, uji hipotesis yang di lakukan dengan menggunakan SPSS 26.0.

Hasil analisis data atau regresi penelitian menunjukkan bahwa *leverage* berpengaruh signifikan, ukuran perusahaan dan *financial ditress* tidak berpengaruh signifikan terhadap konservatisme akuntansi. Secara simultan *leverage*, ukuran perusahaan, dan *financial distress* berpengaruh terhadap konservatisme akuntansi.

## **ABSTRACTION**

**ISNA RAMADHANI PRIYANA, 1816220113**

***THE EFFECT OF LEVERAGE, COMPANY SIZE AND FINANCIAL DISTRESS ON ACCOUNTING CONSERVATISM ON MANUFACTURING COMPANIES IN THE FOOD AND BEVERAGE SUB SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE, 2018-2020.***

*Thesis. Accounting Study Program, 2022.*

*Keywords: Leverage, Firm Size, Financial Distress and Accounting Conservatism.*

*(xii+91+Attachment)*

*This study aims to analyze the effect of leverage, firm size, and financial distress on accounting conservatism. This research was conducted in a food and beverage sub-sector manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2018-2020.*

*The method of determining the sample uses purposive sampling so that the sample used is 42 manufacturing companies in the food and beverage sub-sector. Technical analysis of the data used is descriptive statistics, classical assumption test, normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, coefficient of determination test ( $R^2$ ), multiple linear regression model, hypothesis testing which is done using SPSS 26.0.*

*The results of data analysis or research regression show that leverage has a significant effect, firm size and financial distress have no significant effect on accounting conservatism. Simultaneously leverage, firm size, and financial distress affect accounting conservatism.*