

**Influential Factors in the Implementation of Accounting
Conservatism
(Studies In: Manufacturing Company Registered In Indonesia
Stock Exchange from 2010 to 2012)**

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ABSTRACT

This research aims to examine the factors that influence accounting conservatism. Independent variable used is managerial ownership structure, company sizes and leverage.

This is a sample research manufacturing company listed on the Indonesia Stock Exchange. The sample was selected using the method of purposive sampling. The number of companies that are taken as a sample is 30 company in 2010-2012. Hypothesis testing using multiple regression analysis method.

The results showed that Managerial ownership does not significant negative effect on the conservatism, Company size has significant negative effect on the accounting conservatism, and leverage has significant positive effect on the accounting conservatism.

In this study suggested : For the next researchers who are interested in researching the same title should add another variable, because of the model used in this research, it is known that the variables used in this research can explain 55,5% , and the period of resource must be lengthen, so that the trend every year can catch in resource and with the number of a bigger company sample.

Key words : Accounting conservatism, Manajerial ownership, Company size, and Leverage.