ABSTRAK

Djihan Khairunnisaa Umasugi, 2023. Pengaruh Kepemilikan Institusional, Ukuran Perusahaan, *Financial Distress*, Kepemilikan Manajerial, dan Risiko Litigasi Terhadap Konservatisme Akuntansi Ketua Komisi : Gregorius Jeandry, anggota komisi : Dwi Yana Amalia Sari Fala.

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan institusional, ukuran perusahaan, financial distress, kepemilikan manajerial, dan risiko litigasi terhadap konservatisme akuntansi. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2017-2021. Sampel yang digunakan dalam penelitian berjumlah 21 perusahaan manufaktur yang terdaftar di BEI tahun 2017-2021 yang dipilih menggunakan teknik *porposive sampling*. Penelitian ini menggunakan metode analisis yang diaplikasikan yakni metode analisis regresi linier berganda dengan bantuan eviews. Hasil dari penelitian menunjukkan bahwa risiko litigasi secara parsial berpengaruh terhadap konservatisme akuntansi, sedangkan kepemilikan institusional, ukuran perusahaan, *financial distress*, dan kepemilikan manajerial secara persial tidak berpengaruh terhadap konservatisme akuntansi. Hasil analisis uji F menunjukkan bahwa seluruh variabel independen, yakni kepemilikan institusional, ukuran perusahaan, *financial distress*, kepemilikan manajerial, dan risiko litigasi secara simultan berpengaruh terhadap konservatisme akuntansi, dengan nilai R squared sebesar 0,125293 atau 12,5%, sisanya sebesar 87,5% dipengaruhi oleh faktor-faktor lain diluar dari variabel yang di teliti.

Kata Kunci: Kepemilikan institusional, ukuran perusahaan, *financial distress*, kepemilikan manajerial, ririko litigasi, konservatisme akuntansi

ABSTRACT

Djihan Khairunnisaa Umasugi, 2023. *The Effect of Institutional Ownership, Company Size, Financial Distress, Managerial Ownership, and Litigation Risk on Accounting Conservatism Chairman of the Commission* : Gregorius Jeandry, member of the commission : Dwi Yana Amalia.

This study aims to determine the effect of institutional ownership, company size, financial distress, managerial ownership, and litigation risk on accounting conservatism. This research was conducted on manufacturing companies listed on the Indonesia Stock Exchange for the period 2017-2021. The samples used in the study amounted to 21 manufacturing companies listed on the IDX in 2017-2021 which were selected using porposive sampling techniques. This research uses the applied analysis method, namely the multiple linear regression analysis method with the help of eviews. The results of the study showed that litigation risk partially affected accounting conservatism, while institutional ownership, company size, financial distress, and managerial ownership did not affect accounting conservatism. The results of the F test analysis show that all independent variables, namely institutional ownership, company size, financial distress, managerial ownership, and litigation risk simultaneously affect accounting conservatism, with an R squared value of 0.125293 or 12.5%, the remaining 87.5% is influenced by other factors outside of the variables studied.

Keywords: *Institutional ownership, company size, financial distress, managerial ownership, ririco litigation, accounting conservatism.*