

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh Intensitas Modal, Risiko Litigasi, Profitabilitas, *Cash Flow*, Kepemilikan Institusional Dan Ukuran Perusahaan Terhadap Konservatisme Akuntansi Pada Perusahaan BUMN Yang Terdaftar Di BEI Tahun 2017-2022

Penelitian ini bertujuan untuk menguji secara empiris mengenai pengaruh intensitas modal, risiko litigasi, profitabilitas, *cash flow*, kepemilikan institusional dan ukuran perusahaan terhadap konservatisme akuntansi. Populasi penelitian ini dilakukan di perusahaan BUMN yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2022. Sampel dikumpulkan dengan menggunakan metode purposive sampling dan perusahaan yang dijadikan sampel sebanyak 14 perusahaan dengan tahun pengamatan selama 6 tahun sehingga diperoleh data sebanyak 84 amatan. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan teknik analisis data menggunakan uji asumsi klasik dan pengujian hipotesis dilakukan dengan metode regresi data panel dengan bantuan program Eviews ver.12. Hasil penelitian ini membuktikan bahwa intensitas modal berpengaruh positif namun tidak signifikan terhadap konservatisme akuntansi. Risiko litigasi berpengaruh positif dan signifikan terhadap konservatisme akuntansi. Profitabilitas berpengaruh negatif dan signifikan terhadap konservatisme akuntansi. *Cash flow* berpengaruh positif terhadap konservatisme akuntansi. Kepemilikan institusional berpengaruh positif tidak signifikan terhadap konservatisme akuntansi. Ukuran perusahaan berpengaruh negatif dan signifikan terhadap konservatisme akuntansi.

Kata kunci: Intensitas Modal, Risiko Litigasi, Profitabilitas, *Cash Flow*. Kepemilikan Institusional, Ukuran Perusahaan, Konservatisme Akuntansi

ABSTRACT

Name : Nur Intan Safira
Study Program : Accounting
Title : Effects Of Capital Intensity, Litigation Risk, Profitability, Cash Flow, Institutional Ownership And Firm Size On Accounting Conservatism In BUMN Companies Listed On The BEI During 2017-2022.

This study aims to examine the effect of capital intensity, litigation risk, profitability, cash flow, institutional ownership and company size on accounting conservatism. The population of this study was conducted in BUMN companies listed on the Indonesia Stock Exchange (BEI) in 2017-2022. Samples were collected using the purposive sampling method and companies were sampled as many as 14 companies with observation years for 6 years so that 84 observations were obtained. The research method used is a quantitative approach with data analysis techniques using classical assumption tests and hypothesis testing is carried out with panel data regression methods with the help of the Eviews ver.12 program. The results of this study prove that capital intensity had a positive no significant on accounting conservatism. Litigation risk had a significant positive effect on accounting conservatism. Profitability negative and significant affects accounting conservatism. Cash flow had a significant positive effect on accounting conservatism. Institutional ownership had a positive no significant on accounting conservatism. The size of the company negative and significant affects accounting conservatism

***Keywords:** Capital Intensity, Litigation Risk, Profitability, Cash Flow. Institutional Ownership, Company Size, Accounting Conservatism*