## ABSTRAK

Tujuan Peneliti melakukan penelitian untuk mengkaji bagaimana pengaruh dari *financial distress*,*leverage*,*intensitas modal*,*dan profitabilitas* pada *konservatisme akuntansi*.Populasi dari 79 perusahaan dan 90 sampel yang sudah dikalikan tiga tahun,dan menggunakan data dokumentasi dengan teknik *purposive sampling* dengan hasil laporan keuangan dari BEI.Pengujian hipotesis data dilakukan dengan menggunakan uji asumsi klasik.Koefisien determinasi diperoleh Adjusted $R^2$ 0,107,dimana variasi variabel konservatisme akuntansi yang dijabarkan Financial Distress,Leverage,Intensitas Modal,dan Profitabilitas adalah 10,7% dan variabel bebas lainnya adalah 89,3%.Hasil penelitian mengatakan: (1) tidak ada pengaruh dan bukan signifikan *Financial Distress*,*Intensitas Modal*,*Leverage* pada konservatisme akuntansi.(2)memiliki pengaruh signifikan *Profitabilitas* pada konservatisme akuntansi.(3) memiliki pengaruh Financial Distress,Intensitas Modal,Leverage dan Profitabilitas secara simultan pada konservatisme akuntansi.

**Kata Kunci : Konervatisme Akuntansi,*Financial Distress*,*Intensitas Modal*,*Leverage*,*Profitabilitas***

## ABSTRACT

The aim of the researchers conduct research to examine how the influence of financial distress, leverage, capital intensity, and profitability on accounting conservatism. The population of 79 companies and 90 samples has been multiplied by three years, and uses documentation data with purposive sampling technique with the results of financial reports from the IDX. Data hypothesis testing was carried out using the classical assumption test. The coefficient of determination was obtained Adjusted R2 0.107, where the variation of the accounting conservatism variable described as Financial Distress, Leverage, Capital Intensity, and Profitability was 10.7% and the other independent variables were 89.3%. The results said: (1) there is no and not significant effect on Financial Distress, Capital Intensity, Leverage on accounting conservatism. (2) It has a significant effect on Profitability on accounting conservatism. (3) It has a significant effect on Financial Distress, Capital Intensity, Leverage and Profitability. simultaneous on accountancy conservatism.

**Keywords: Accounting Conervatism, *Financial Distress, Capital Intensity, Leverage, Profitability***