

ABSTRAK

ANALISIS PENGARUH COMPANY GROWTH, INVESTMENT OPPORTUNITY SET, ROA, DEBT COVENANT TERHADAP KONSERVATISME AKUNTANSI PADA PERUSAHAAN PROPERTY AND REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA

Program Studi Akuntansi

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Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh Company Growth, Investment Opportunity set, ROA, dan Debt Covenant terhadap Konservatisme Akuntansi. Penelitian ini menggunakan sampel perusahaan Property and Real Estate yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2020-2022. Jenis data yang digunakan pada penelitian ini adalah data Kuantitatif. Sumber data dalam penelitian ini adalah data sekunder. Teknik pengumpulan data dilakukan dengan teknik Purposive sampling. Berdasarkan teknik purposive sampling, diperoleh 26 perusahaan sebagai sampel penelitian, sehingga selama 3 tahun pengamatan ada 78 laporan tahunan dianalisis, setelah dilakukan transformasi pada olahan data SPSS 22 diperoleh jumlah observasi 78. Metode analisis penelitian ini adalah regresi linear berganda. Nilai *Adjusted R Square* sebesar 0,175. Hal ini menunjukkan 17,5% variasi Company Growth, Investment Opportunity Set, ROA, Debt Covenant dapat menjelaskan hubungan Konservatisme Akuntansi sedangkan sisanya 82,5% dijelaskan oleh variabel lain seperti Cash ratio, Debt to equity ratio, Leverage, Ukuran perusahaan dan lainnya. Hasil penelitian ini menunjukkan bahwa Company Growth secara parsial berpengaruh negatif dan signifikan terhadap Konservatisme Akuntansi, Investment Opportunity Set secara parsial tidak berpengaruh dan tidak signifikan terhadap Konservatisme Akuntansi, ROA secara parsial tidak berpengaruh dan tidak signifikan terhadap Konservatisme Akuntansi, dan Debt Covenant secara parsial tidak berpengaruh dan tidak signifikan terhadap Konservatisme Akuntansi.

Kata Kunci: Company Growth, Investment Opportunity Set, ROA, Debt Covenant, Konservatisme Akuntansi

ABSTRAK

ANALYSIS OF THE EFFECT OF COMPANY GROWTH, INVESTMENT OPPORTUNITY SET, ROA, DEBT COVENANT ON ACCOUNTING CONSERVATISM IN PROPERTY AND REAL ESTATE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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This study aims to test and analyze the effect of Company Growth, Investment Opportunity set, ROA, and Debt Covenant on Accounting Conservatism. This study uses a sample of Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX) in the period 2020-2022. The type of data used in this study is Quantitative data. The data source in this study is secondary data. The data collection technique is carried out using purposive sampling technique . Based on the purposive sampling technique, 26 companies were obtained as research samples, so that during the 3 years of observation there were 78 annual reports analyzed, after transformation on the processed SPSS 22 data, the number of observations was 78. The analysis method of this study is multiple linear regression. The Adjusted R Square value is 0,175. This shows that 17,5% of the variation of Company Growth, Investment Opportunity Set, ROA, Debt Covenant can explain the relationship between Accounting Conservatism while the remaining 82,5% is explained by other variables such as Cash ratio, Debt to equity ratio, Leverage, Company size and others. The results of this study indicate that Company Growth a partial negative and significant effect on Accounting Conservatism, Investment Opportunity Set partially has no influence an is not significant on Accounting Conservatism, ROA partially has no influence and is not significant on Accounting Conservatism, and Debt Covenant partially Set partially has no influence an is not significant on Accounting Conservatism.

**Keywords: Company Growth, Investment Opportunity Set, ROA, Debt Covenant,
Accounting Conservatism**