

ABSTRACT

This study was conducted to determine the influence of debt covenant, political cost, profitability and growth opportunity on accounting conservatism. The population in this study is the annual report of food and beverage companies and the samples used are the annual reports of 10 food and beverage sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019 using purposive sampling as sampling techniques. The data collection method uses documentation methods analyzed using classic assumption tests, multiple linear regression analysis and hypothesis tests using t-test and F-test. The results of the t-test stated that the debt covenant variable had an effect on accounting conservatism. Political costs affect accounting conservatism. Profitability affects accounting conservatism. Growth opportunities influenced accounting conservatism. The results of the F-test stated that debt covenant, political costs, profitability and growth opportunities simultaneously influenced accounting conservatism.

Keywords : Debt Covenant, Political Cost, Profitability, Growth Opportunity, Accounting Conservatism

ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh dari *debt covenant*, *political cost*, profitabilitas dan *growth opportunity* terhadap konservativisme akuntansi. Populasi dalam penelitian ini adalah laporan tahunan perusahaan *food and beverage* dan sampel yang digunakan adalah laporan tahunan 10 perusahaan manufaktur sektor *food and beverage* yang tercatat di bursa efek indonesia tahun 2016–2019 dengan menggunakan *purposive sampling* sebagai teknik pengambilan sampelnya. Metode pengumpulan data menggunakan metode dokumentasi yang dianalisis menggunakan uji asumsi klasik, analisis regresi linier berganda, uji-t dan uji-F. Hasil dari uji-t menyatakan bahwa variabel *debt covenant* berpengaruh terhadap konservativisme akuntansi. *Political cost* berpengaruh terhadap konservativisme akuntansi. Profitabilitas berpengaruh terhadap konservativisme akuntansi. *Growth opportunity* berpengaruh terhadap konservativisme akuntansi. Hasil dari uji-F menyatakan bahwa *debt covenant*, *political cost*, profitabilitas dan *growth opportunity* secara simultan berpengaruh terhadap konservativisme akuntansi.

Kata Kunci : Debt Covenant, Political Cost, Profitabilitas, Growth Opportunity, Konservativisme Akuntansi