

ABSTRACT

The purpose of this study is to understand the impact of Financial Distress, Growth Opportunities, and Institutional Ownership on Accounting Conservatism. The population of this study is all the annual financial statements of technology companies listed on the IDX during the 2018-2020 period as many as 18 companies. The sample is 11 technology companies. The sampling method is in the form of purposive sampling and data collection is in the form of documentation. The data analysis used is descriptive statistical test, classical assumption test, multiple linear regression analysis, coefficient of determination (R²), and hypothesis testing including t-test and f-test. The results of the coefficient of determination test (R²) show that financial distress, growth opportunities, and institutional ownership have an impact on accounting conservatism 15%, while other variables provide an additional contribution of 85%. The results of the t test show that financial distress has no impact on accounting conservatism with a significance level of $0.489 > 0.05$. Growth opportunities have no impact on accounting conservatism with a significance level of $0.731 > 0.05$. Institutional ownership has no impact on accounting conservatism with a significance level of $0.197 > 0.05$. The results of the F test show that financial distress, growth opportunities and institutional ownership have a simultaneous impact on accounting conservatism with a significance level of $0.049 < 0.05$. The results of the study are used for consideration if investors will invest.

Keywords: financial distress, growth opportunities, institutional ownership, accounting conservatism

ABSTRAK

Tujuan dari studi ini ialah untuk memahami dampak *Financial Distress, Growth Opportunities*, dan Kepemilikan Institusional pada Konservatisme Akuntansi. Populasi studi ini seluruh laporan keuangan tahunan perusahaan teknologi yang terdaftar di BEI selama periode 2018-2020 sebanyak 18 perusahaan. Adapun sampelnya sebanyak 11 perusahaan teknologi. Metode pengambilan sampel berupa *purposive* sampling serta pengumpulan data berupa dokumentasi. Analisis data yang dipakai ialah uji statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, koefisien determinasi (R^2), dan pengujian hipotesis meliputi uji-t serta uji-f. Hasil dari uji koefisien determinasi (R^2) menunjukkan *financial distress, growth opportunities*, dan kepemilikan institusional berdampak pada konservatisme akuntansi 15%, sedangkan variabel lain memberikan kontribusi tambahan sebesar 85%. Hasil dari uji t menunjukkan *financial distress* tak berdampak pada konservatisme akuntansi dengan tingkat signifikansi $0,489 > 0,05$. *Growth opportunities* tak berdampak pada konservatisme akuntansi dengan tingkat signifikansi $0,731 > 0,05$. Kepemilikan institusional tak berdampak pada konservatisme akuntansi dengan tingkat signifikansi $0,197 > 0,05$. Pada hasil uji F menunjukkan *financial distress, growth opportunities* dan kepemilikan institusional berdampak secara simultan pada konservatisme akuntansi dengan tingkat signifikansi $0,049 < 0,05$. Hasil penelitian digunakan bahan pertimbangan jika investor akan berinvestasi.

Kata kunci : *financial distress, growth opportunities*, kepemilikan institusional, konservatisme akuntansi