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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

PENGARUH FINANCIAL DISTRESS, LEVERAGE, KESEMPATAN BERTUMBUH, DAN PERTUMBUHAN PERUSAHAAN TERHADAP KONSERVATISME AKUNTANSI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2012-2014

ABSTRACT

The objectives of this research are to examine (1) the effect of financial distress, leverage, growth opportunities, and company growth simultaneously on accounting conservatism, and (2) the effect of financial distress, leverage, growth opportunities, and company growth partially on accounting conservatism.

Purposive sampling method is used in this research to determine the sample. The sample of this research is manufacturing company sub-sector consumption listed in Indonesia Stock Exchange during 2012 until 2014. The analysis method used in the research is multiple linear regressions.

The result of this research are (1) financial distress, leverage, growth opportunities, and company growth simultaneously effect the accounting conservatism, (2) financial distress, leverage, and company growth partially have not effect the accounting conservatism and, (3) growth opportunity have an effect on the accounting conservatism

Keywords: accounting conservatism, financial distress, leverage, growth opportunities, and company growth