ABSTRACT

THE EFFECT OF POSITIVE ACCOUNTING THEORY'S PERSPECTIVE TO ACCOUNTING CONSERVATISM IN INDONESIA

By

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The purpose of this research is to examine the effect of positive accounting theory's perspective to accounting conservatism. Plan bonus hypothesis, debt convenant hypothesis, and political cost hypothesis are perspectives which investigated in this research. Plan bonus hypothesis proxied by public ownership, debt convenant hypothesis proxied by leverage, and political cost hypothesis explained firm size and proxied by total asset.

By using multiple regression analysis on 150 samples of company since 2012 to 2016, the result shows that the public ownership and total asset have negative and significant effect on the accounting conservatism, while leverage have negative and significant effect on the accounting conservatism in Indonesia.

Keywords: **positive accounting theory, public ownership, leverage, total asset, conservatism**

ABSTRAK

PENGARUH PERSPEKTIF POSITIVE ACCOUNTING THEORY (PAT) TERHADAP KONSERVATISME AKUNTANSI DI INDONESIA

Oleh

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Penelitian ini bertujuan untuk menguji pengaruh perspektif *positive accounting theory* terhadap konservatisme akuntansi. Plan bonus hypothesis, debt convenant hypothesis, dan political cost hypothesis adalah perspektif yang diteliti dalam penelitian ini. Plan bonus hypothesis diproksikan oleh kepemilikan publik, debt convenant hypothesis diproksikan oleh rasio leverage, dan political cost hypothesis dijelaskan oleh ukuran perusahaan dan diproksikan oleh total asset.

Dengan menggunakan metode analisis regresi linier berganda terhadap 150 sampel perusahan yang terdaftar di BEI periode 2012-2016, hasil pengujian menunjukkan bahwa variabel kepemilikan publik dan total aset berpengaruh negatif dan signifikan terhadap konservatisme akuntansi, sedangkan variabel leverage berpengaruh positif dan signifikan terhadap konservatisme akuntansi di Indonesia.

Kata kunci : ***positive accounting theory,*** **kepemilikan publik, rasio** ***leverage*****, total aset, konservatisme**