

## **ABSTRACT**

### **EFFECT OF OWNERSHIP STRUCTURE, SIZE AND LEVERAGE APPLICATION TO CONSERVATISM IN ACCOUNTING (Study on Companies Listed on the Stock Exchange)**

**By**

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This study aims to determine the effect of ownership structure, company size and leverage the application of conservatism in accounting. The population of this research is the entire manufacturing companies listed in Indonesia Stock Exchange from 2008 to 2012 In keseluruhan sample of this study consisted of 34 companies out of a total population of 131 companies.

The analytical tool used to analyze the problems of the logistic regression analysis. The magnitude of the effect of the independent variable can affect the dependent variable was 24.7% and the remaining 75.3% is influenced by other factors not included in the research model.

The results of this study indicate that the ownership structure of the significant positive effect on the application of accounting conservatism, the size of the company significant negative effect on the application of accounting conservatism and leverage significant negative effect terhadap application of accounting conservatism.

**Keywords:** Ownership Structure, Size, Leverage And Conservatism