

ABSTRACT

THE INFLUENCE OF BOARD OF COMMISSIONERS'S CHARACTERISTICS FOR ACCOUNTING CONSERVATISM LEVEL

By

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This study is aimed to examine the effect of board characteristics commissioner on the level of accounting conservatism. Characteristics of the commissioners specifically related to the independence commissioners proportion, commissioner board size, frequency of board meetings and audit committee. This study aims to examine the influence of the characteristics of the commissioners on the level of accounting conservatism on manufacturing companies in Indonesia Stock Exchange Period 2010-2012.

This study uses a sample of manufacturing firms. Samples were taken as many as 24 firms conducted by purposive sampling. Data were analyzed using multiple regression analysis with SPSS 17.0..

The study says that the frequency of meetings of the board of commissioners has a positive influence on the level of accounting conservatism company, while the variable commissioner board size, independence commissioners proportion and audit committee size has no effect on the level of accounting conservatism.

Keywords: characteristics of the board of commissioners, the audit committee, the accounting conservatism.