ABSTRACT

THE INFLUENCE OF GOOD CORPORATE GOVERNANCE MECHANISM AND GROWTH OPPORTUNITIES TO ACCOUNTING CONSERVATISM

By

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The purpose of this research to examine empirically about good corporate governance mechanism is represented by managerial ownership, proportion of independent commissioner, the number of commissioner board, the number of audit committee, and growth opportunities that influence to accounting conservatism. This research did in the companies especially for property and real estate sector that listed in Indonesia Stock Exchange.

The sample is taken with purposive sampling method and get 32 companies that suitable with criteria in this research. The periods that used in this research from 2008 – 2012, and total of observation is 160 data. This research is examined by multiple linear regression, and classic assumption test for examining the fairness about research data.

The result indicate that only variable proportion of independent commissioner influence positive significantly to accounting conservatism. And other variables like managerial ownership, the number of commissioner board, the number of audit committee, and growth opportunities are not influence to accounting conservatism.

Keyword : Accounting conservatism, managerial ownership, independent commissioner, board of commissioner, audit committee, growth opportunities.