

## **ABSTRACT**

### **ANALYSIS OF FACTORS THAT AFFECT SELECTION ON CONSERVATIVE ACCOUNTING AT MANUFACTURE COMPANIES THAT LIST AT BEI IN THE YEAR 2009-20012**

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This study aims to determine the factors such as the Board of Commissioner, managerial ownership, public ownership, debt contract, firm size, growth opportunities influence the selection of conservative accounting on companies listed in Indonesian Stock Exchange.

The sample used in this study is a manufacturing company in the year 2009-2012 and was selected many as 15 companies and amounted to 60 samples. Analyzer used to measure accounting conservatism calculating the conservatism by accrual hypothesis testing is done by multiple linear regression, with a confidence level of 95% and significance level ( $\alpha$ ) of 5%.

Through hypothesis testing we concluded as follows: (1) the large number of commissioners influence in the selection of conservative accounting, (2) managerial ownership do not have affect in the accounting conservative elections, (3) public ownership influence in the election of conservative accounting, (4) debt contract do not have affect in the election of conservative accounting, (5) firm size do not have affect in the election of conservative accounting and (6) growth opportunities influence in the election of conservative accounting.

**Keywords:** conservative accounting, accrual conservatism, good corporate governance, managerial ownership, debt contracts, firm size, growth opportunities.