

ABSTRACT

THE INFLUENCE OF INSTITUTIONAL OWNERSHIP, MANAGERIAL OWNERSHIP, INDEPENDENT BOARD OF COMMISSIONERS, AUDIT COMMITTEE, AND BONDHOLDERS-SHAREHOLDERS CONFLICT ON ACCOUNTING CONSERVATISM

(Empirical Study on Property and Real Estate Companies Listed on the Indonesia Stock Exchange in 2018-2022)

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This study aims to examine the effect of institutional ownership, managerial ownership, independent board of commissioners, audit committee, and bondholders-shareholders conflict on property and real estate companies listed on the Indonesia Stock Exchange in 2018-2022. This research is a type of quantitative research using secondary data from the Indonesia Stock Exchange and the official website of each company. The sample determination method used purposive sampling and obtained a sample of 23 companies with an observation period of 5 years so that the total research sample was 111 data. The data analysis technique used is multiple linear regression using SPSS 27 software. Based on the research results, it was found that institutional ownership, managerial ownership, independent board of commissioners, audit committee and bondholders-shareholders conflict simultaneously affect accounting conservatism. Partially, the independent board of commissioners has a positive effect on accounting conservatism and the audit committee has a negative effect on accounting conservatism. However, this study did not find any influence between the variables of institutional ownership, managerial ownership, and bondholders-shareholders conflict on accounting conservatism..

Keywords: *accounting conservatism; institutional ownership, independent board of commissioners, audit committee, bondholders-shareholders conflicts*

ABSTRAK

PENGARUH KEPEMILIKAN INSTITUSIONAL, KEPEMILIKAN MANAJERIAL, DEWAN KOMISARIS INDEPENDEN, KOMITE AUDIT, DAN KONFLIK *BONDHOLDERS-SHAREHOLDERS* TERHADAP KONSERVATISME AKUNTANSI (Studi Empiris pada Perusahaan Properti dan Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022)

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Penelitian ini bertujuan untuk menguji pengaruh kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen, komite audit, dan konflik *bondholders-shareholders* pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Penelitian ini merupakan jenis penelitian kuantitatif dengan menggunakan data sekunder dari Bursa Efek Indonesia dan website resmi masing-masing perusahaan. Metode penentuan sampel menggunakan *purposive sampling* dan diperoleh sampel sebanyak 23 perusahaan dengan periode pengamatan 5 tahun sehingga jumlah sampel penelitian sebanyak 111 data. Teknik analisis data yang digunakan yaitu regresi linear berganda menggunakan perangkat lunak SPSS 27. Berdasarkan hasil penelitian, ditemukan bahwa kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen, komite audit dan konflik *bondholders-shareholders* secara simultan berpengaruh terhadap konservatisme akuntansi. Secara parsial, dewan komisaris independen berpengaruh positif terhadap konservatisme akuntansi dan komite audit berpengaruh negatif terhadap konservatisme akuntansi. Namun, penelitian ini tidak menemukan adanya pengaruh antara variabel kepemilikan institusional, kepemilikan manajerial, dan konflik *bondholders-shareholders* terhadap konservatisme akuntansi.

Kata Kunci : konservatisme akuntansi; kepemilikan institusional, dewan komisaris independen, komite audit, konflik *bondholders-shareholders*