

ABSTRAK

SHOFIYAH RAMADHAN. Pengaruh *Ownership Concentration*, *Debt Covenant* dan Kompetensi Komite Audit terhadap Konservatisme Akuntansi. Fakultas Ekonomi Universitas Negeri Jakarta. 2019.

Penelitian ini bertujuan untuk menganalisis pengaruh *ownership concentration*, *debt covenant*, dan kompetensi komite audit terhadap konservatisme akuntansi. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Periode pengamatan dalam penelitian ini selama 3 tahun 2015-2017. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan manufaktur. Teknik yang digunakan dalam pengambilan sampel adalah *purposive sampling* dan diperoleh 30 perusahaan manufaktur dengan total observasi 90 perusahaan manufaktur.

Hasil penelitian menunjukkan bahwa kepemilikan *insider* dan *outsider* berpengaruh positif signifikan terhadap konservatisme akuntansi. Namun *debt covenant* tidak berpengaruh terhadap konservatisme akuntansi. Sedangkan kompetensi komite audit juga tidak berpengaruh terhadap konservatisme akuntansi. Untuk uji F menunjukkan bahwa kepemilikan *insider*, kepemilikan *outsider*, *debt covenant* dan kompetensi komite audit secara bersama-sama berpengaruh signifikan terhadap konservatisme akuntansi.

Kata Kunci: konsentrasi kepemilikan, *debt covenant*, kompetensi komite audit, konservatisme akuntansi.

ABSTRACT

SHOFIYAH RAMADHAN. *The Influence Of Ownership Concentration, Debt Covenant, And Financial Expertise In Audit Committee On Accounting Conservatism*. Faculty of Economics, Jakarta State University. 2019.

The purpose of this research is to analyze the influence of ownership concentration, debt covenant and the competence of the audit committee on accounting conservatism. Period in this study for 3 years 2015-2017. The subject of this research is manufacturing industry sector companies on the Indonesia Stock Exchange. The technique used in sampling was purposive sampling and obtained 30 samples with a total observation of 90 manufacturing companies. The influence of the four variables and relationships are tested using a regression analysis of panel data using Eviews 10.

The results show that insider and outsider ownership has a significant positive effect on accounting conservatism. However, debt covenant does not affect accounting conservatism. While the competence of the audit committee also does not affect accounting conservatism. The F test shows that insider ownership, outsider ownership, debt covenant and audit committee competence together have a significant effect on accounting conservatism.

Keywords: ownership concentration, debt covenant, the competence of audit committee, accounting conservatism.