

ABSTRAK

Triska Anjuna. 71180313030. Pengaruh Leverage, Karakteristik Perusahaan Dan Chief Executive Officer Terhadap Konservatisme Akuntansi. Universitas Islam Sumatera Utara, 2022.

Untuk menganalisis apakah leverage, karakteristik perusahaan dan chief executive officer berpengaruh terhadap konservatisme akuntansi secara parsial dan simultan. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur dalam bidang peralatan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2020 yaitu sebanyak 40 perusahaan manufaktur (peralatan). Penentuan konservatif akuntansi tidak hanya menggunakan empat ukuran pemilihan kebijakan akuntansi sehingga variabel ini masih dapat dikembangkan dengan menggunakan ukuran lain seperti ukuran akrual, nilai pasar, atau menambah ukuran konservatif dengan kebijakan akuntansi lainnya. Secara parsial Leverage tidak berpengaruh terhadap konservatisme akuntansi. Secara parsial karakteristik perusahaan berpengaruh positif signifikan terhadap konservatisme akuntansi. Secara parsial *Chief executive officer* berpengaruh negatif signifikan terhadap konservatisme akuntansi. Secara parsial gender berpengaruh negatif signifikan terhadap konservatisme akuntansi. Secara parsial usia berpengaruh negatif signifikan terhadap konservatisme akuntansi. Secara parsial tingkat pendidikan berpengaruh negatif signifikan terhadap konservatisme akuntansi. Pengaruh latar belakang Pendidikan berpengaruh negatif signifikan terhadap konservatisme akuntansi. Hasil uji F diperoleh nilai signifikansi sebesar $0,005 < 0,05$, maka variabel independen leverage, karakteristik perusahaan, CEO, gender, usia, tingkat Pendidikan dan latar belakang pendidikan secara simultan atau bersama-sama berpengaruh terhadap konservatisme akuntansi

Kata Kunci: Leverage, Karakteristik Perusahaan, Chief Executive Officer, Gender, Usia, Tingkat Pendidikan, Latar Belakang Pendidikan, Konservatisme Akuntansi

ABSTRACT

Triska Anjuna. 71180313030. *The Effect Of Leverage, Corporate Characteristics And Chief Executive Officers On Accounting Conservatism. Islamic University of North Sumatra, 2022.*

To analyze whether leverage, the characteristics of the company and the chief executive officer have an effect on accounting conservatism partially and simultaneously. The population in this study is all manufacturing companies in the field of equipment listed on the Indonesia Stock Exchange (IDX) during the 2018-2020 period, namely as many as 40 manufacturing companies (equipment). The determination of accounting conservatives does not only use four measures of accounting policy selection so that these variables can still be developed using other measures such as accrual size, market value, or adding conservative measures to other accounting policies. Partial leverage has no effect on accounting conservatism. Partially the characteristics of the company have a significant positive effect on accounting conservatism. In part the Chief executive officer has a significant negative effect on accounting conservatism. Partially gender has a significant negative effect on accounting conservatism. Partially age has a significant negative effect on accounting conservatism. Partially the level of education has a significant negative effect on accounting conservatism. The influence of educational background has a significant negative effect on accounting conservatism. The results of the F test obtained a significance value of $0.005 < 0.05$, then the independent variables of leverage, characteristics of the company, CEO, gender, age, level of education and educational background simultaneously or jointly affect accounting conservatism.

Keywords: *Leverage, Company Characteristics, Chief Executive Officer, Gender, Age, Education Level, Educational Background, Accounting Conservatism*