

**PENGARUH *GROWTH OPPORTUNITY* DAN *LEVERAGE* TERHADAP
KONSERVATISME AKUNTANSI
(Studi pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di
Bursa Efek Indonesia Periode 2015-2017)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *growth opportunity*, *leverage*, dan konservatisme akuntansi pada perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Penelitian ini merupakan penelitian eksplanatori dengan tipe investigasi deskriptif verifikatif. Analisis yang digunakan adalah analisis linier berganda dan diolah menggunakan program *software* SPSS 23.0.

Variabel dependen dalam penelitian ini adalah konservatisme akuntansi, sedangkan variabel independennya adalah *growth opportunity* dan *leverage*. Populasi dalam penelitian ini adalah sebanyak 42 perusahaan dan sampel yang digunakan yaitu sebanyak 19 perusahaan.

Hasil penelitian menunjukkan bahwa nilai rata-rata *growth opportunity*, *leverage*, dan konservatisme akuntansi pada perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2015-2017 menunjukkan perubahan yang berbeda setiap perusahaan. *Growth opportunity* berpengaruh positif signifikan terhadap konservatisme akuntansi dan *leverage* tidak memiliki pengaruh dan tidak signifikan terhadap konservatisme akuntansi. Secara simultan *growth opportunity* dan *leverage* berpengaruh secara signifikan terhadap konservatisme akuntansi.

Kata Kunci : *Growth Opportunity*, *Leverage*, Konservatisme Akuntansi

***THE INFLUENCE OF GROWTH OPPORTUNITY AND LEVERAGE TO
THE ACCOUNTING CONSERVATISM
(Studies in Consumer Goods Industry Sector Companies which are Listed in
Indonesia Stock Exchange Period 2015-2017)***

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ABSTRACT

This research aims to determine the influence of growth opportunity, leverage and accounting conservatism in consumer goods industry sector companies which are listed in Indonesia Stock Exchange period 2015-2017. The factors which have tested in the research are growth opportunity, leverage and accounting conservatism. The sampling method uses purposive sampling. The research type is explanatory research with type of investigation are descriptive and verification. The analysis data uses multiple linier regression analysis with SPSS 23.0 software program.

The dependent variable in this study is accounting conservatism, while the independent variable are growth opportunity and leverage. Population in this research were 42 companies and samples used were as many as 19 companies.

The result of the research is showed that average of growth opportunity, leverage and accounting conservatism in consumer goods industry sector companies which are listed in Indonesia Stock Exchange period 2015-2017 showed differently in each company. Growth opportunity gives significant positive influence partially to the accounting conservatism and leverage does not significant influence to the accounting conservatism. Growth opportunity, leverage and accounting conservatism give significant influence simultaneously to the accounting conservatism.

Keywords : Growth Opportunity, Leverage, Accounting Conservatism