ABSTRAK

Laporan keuangan merupakan catatan informasi keuangan suatu perusahaan pada suatu periode akuntansi yang menggambarkan kinerja perusahaan. Manajemen diberikan fleksibilitas dalam memilih metode akuntansi yang digunakan salah satunya mengenai penerapan konservatisme akuntansi. Penelitian ini bertujuan untuk menguji secara empiris pengaruh *leverage*, *political cost* dan *financial distress* terhadap konservatisme akuntansi. Penelitian ini dilakukan pada perusahaan BUMN non keuangan yang terdaftar di Bursa Efek Indonesia pada periode 2015-2019. Metode penentuan sampel menggunakan metode *purposive sampling* sehingga total sampel yang digunakan sebanyak 80 sampel. Metode analisis data menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukan bahwa *leverage* berpengaruh negative dan signifikan terhadap konservatisme akuntansi, *political cost* berpengaruh positif dan signifikan terhadap konservatisme akuntansi dan *financial distress* berpengaruh negatif dan signifikan terhadap konservatisme akuntansi.

Kata kunci: *Leverage*, *Political Cost*, *Financial Distress*, Konservatisme Akuntansi

ABSTRACT

The financial statement is a record of the company's financial information during the accounting period that reflect the company's performance. Management is given the flexibility in choosing the accounting method used, one of which is about the application of accounting conservatism. This study aims to test empirically the effect of leverage, political costs and financial distress on accounting conservatism. This research was conducted at non-financial state-owned companies listed on the Indonesia Stock Exchange in the 2015-2019 period. The sampling method used was purposive sampling method so that the number of samples used was 80 samples. The data analysis method used multiple linear regression analysis. The results of this study indicate that leverage has a negative and significant effect on accounting conservatism, political costs have a positive and significant effect on accounting conservatism and financial distress has a negative and significant effect on accounting conservatism.

***Keyword**: Leverage, Political Cost, Financial Distress, Accounting Conservatism*