

# **PENGARUH LEVERAGE, UKURAN PERUSAHAAN DAN KEPEMILIKAN MANAJERIAL JENIS PERUSAHAAN MANUFAKTUR DAN JASA TERHADAP KONSERVATISME PERUSAHAAN**

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## **ABSTRACT**

The use of IFRS as an accounting standard can cause problems because it uses principles and has high flexibility. The use of IFRS can reduce the comparability between financial reports made by companies. To anticipate a decrease in appeal, the business association will draw up an agreement regarding the accounting principles used. By using an observation period of 11 years, this study looks at whether there is an effect of leverage, firm size, and managerial ownership associated with conservatism. The test results show that the composition of managerial ownership determines how high the level of conservatism is, as well as leverage. The amount of assets owned by the company does not determine the behavior of company leaders to be conservative or not. Conflicts of interest between top management between those who own shares and those who are not very potential to emerge and affect the company's operational activities and are limited to financial reports, this is a novelty in research.

*Kata Kunci: Manufaktur, Jasa, Konservatisme, Kepemilikan manajerial, Leverage, Ukuran Perusahaan*