

ABSTRAK

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Pengaruh *Leverage*, *Growth Opportunities* dan Ukuran Perusahaan Terhadap Konservatisme Akuntansi pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2018 dan Tinjauannya Dari Sudut Pandang Islam.

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *leverage*, *growth opportunities*, dan ukuran perusahaan terhadap konservatisme akuntansi. *Leverage* dalam penelitian ini diukur dengan menggunakan *Debt to Total Assets (DTA)*, *growth opportunities* diukur menggunakan *Market to Book Value of Equity (MBVE)*, dan ukuran perusahaan diukur menggunakan nilai logaritma natural dari total asset. Penelitian ini menggunakan sampel perusahaan manufaktur yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2014-2018. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel 40 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan perusahaan yang diperoleh dari situs resmi *Indonesian Stock Exchange (IDX)*. Metode analisis yang digunakan adalah regresi linear berganda dengan aplikasi SPSS versi 25.0. Hasil penelitian menunjukkan bahwa variabel *leverage* berpengaruh signifikan terhadap konservatisme akuntansi. Variabel *growth opportunities* dan ukuran perusahaan tidak berpengaruh signifikan terhadap konservatisme akuntansi. Serta secara keseluruhan dalam perspektif Islam bahwa *leverage*, *growth opportunities* dan ukuran perusahaan terhadap konservatisme akuntansi sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadits.

Kata kunci: *Leverage*, *Growth opportunities*, Ukuran Perusahaan, Konservatisme Akuntansi.

ABSTRACT

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The Influence of Leverage, Growth Opportunities and Company Size of Accounting Conservatism in Manufacturing Companies Listed on the Indonesia Stock Exchange in 2014-2018 and its Overview from the Islamic Point of View.

Abstract Description

This study aims to examine the effect of leverage, growth opportunities, and firm size on accounting conservatism. Leverage in this study was measured using Debt to Total Assets (DTA), growth opportunities were measured using the Market to Book Value of Equity (MBVE), and company size was measured using the natural logarithm of total assets. This study uses a sample of manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the 2014-2018 period. The sampling technique in this study was purposive sampling and obtained a sample of 40 companies. This study uses secondary data, namely the company's financial statements obtained from the official website of the Indonesian Stock Exchange (IDX). The method of analysis used is multiple linear regression with the SPSS version 25.0 application. The results showed that the leverage variable had a significant effect on accounting conservatism. Growth opportunities and firm size variables did not have a significant effect on accounting conservatism. As well as overall in the Islamic perspective that leverage, growth opportunities and company size on accounting conservatism have met Islamic law as a whole in every supporting variable as stated in the Al-Qur'an and Hadith.

Keywords: Leverage, Growth opportunities, Firm Size, Conservatism Accounting.