

## ABSTRAK

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### **PENGARUH PROFITABILITAS DAN *FINANCIAL DISTRESS* TERHADAP KONSERVATISME AKUNTANSI**

(xv + 84 halaman: 1 gambar; 10 tabel, 3 lampiran)

Penerapan prinsip konservatisme akuntansi masih menjadi pro dan kontra karena dapat mempengaruhi kualitas laporan keuangan perusahaan. Penelitian ini bertujuan memeriksa pengaruh profitabilitas dan *financial distress* terhadap konservatisme akuntansi pada seluruh perusahaan kecuali perusahaan keuangan yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2015-2019 melalui pengujian empiris. Dengan teknik *purposive sampling* yang digunakan dalam pengambilan sampel, diperoleh 39 perusahaan sampel dan total 195 data observasi. Seluruh data yang digunakan diperoleh dari *S&P Capital Market Intelligence Platform*. Penelitian ini menggunakan analisis regresi linear berganda dengan *Statistical Package for the Social Science* (SPSS) versi 26 sebagai alat analisis. Hasil penelitian ini adalah profitabilitas dan *financial distress* berpengaruh signifikan positif terhadap konservatisme akuntansi.

Referensi: 71 (1990-2020)

Kata Kunci : konservatisme akuntansi, profitabilitas, *financial distress*.

## ABSTRACT

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### ***THE EFFECT OF PROFITABILITY AND FINANCIAL DISTRESS ON ACCOUNTING CONSERVATISM***

(xv + 84 pages: 1 picture; 10 table, 3 attachment)

*There are pros and cons regarding the application of accounting conservatism due to its effect on financial statement's quality. This study aims to examine how profitability and financial distress affect accounting conservatism in all companies except for financial companies listed on the Indonesia Stock Exchange (IDX) during 2015-2019 through empirical testing. With the purposive sampling technique used, 39 sample companies and a total of 195 observation data were obtained and used. All data used were derived from the S&P Capital Market Intelligence Platform. This study uses multiple linear regression analysis with the Statistical Package for the Social Science (SPSS) version 26 as an analysis tool. The result of this study shows that profitability and financial distress have a positive significant effect on accounting conservatism.*

*Reference : 71 (1990-2020)*

***Keywords : accounting conservatism, profitability, financial distress.***

