

ABSTRACT

This study is aimed to examine the influence of Board of Commissioners' characteristics which are board of commissioner independence, size of the board, board's meeting frequency, and board of commissioners' educational background in finance toward the degree of accounting conservatism. The study used 37 companies as sample with 148 sample data. Accrual based conservatism is used in this study and statistic method used is multiple linear regression. The study shows that board of commissioner independence, size of the board, and board of commissioner's educational background in finance have significant influence toward accounting conservatism of manufacturing company in Indonesia.

Keywords : *Conservatism, Board of Commissioners, Board of Commissioners Independence, Size of the Board, Board's Meeting Frequency, Board of Commissioners' Educational Background in Finance*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik dewan komisaris yang berupa proporsi komisaris independen, ukuran dewan komisaris, frekuensi rapat dewan komisaris, dan latar belakang pendidikan bidang keuangan dewan komisaris terhadap tingkat konservatisme akuntansi. Penelitian ini menggunakan 37 perusahaan manufaktur sebagai sampel dengan 148 sampel data. Penelitian ini menggunakan proksi konservatisme berbasis akrual dan pengujian menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa proporsi komisaris independen, ukuran dewan komisaris, dan latar belakang pendidikan bidang keuangan dewan komisaris berpengaruh terhadap tingkat konservatisme akuntansi perusahaan manufaktur di Indonesia.

Kata Kunci : Konservatisme, Dewan Komisaris, Proporsi Komisaris Independen, Ukuran Dewan Komisaris, Frekuensi Rapat Dewan Komisaris, Latar Belakang Pendidikan Bidang Keuangan Dewan Komisaris