

ABSTRACT

Effects of Managerial Ownership, Institutional Ownership, Proportion of Independent Commissioners, Cash Flow and Capital Intensity on Accounting Conservatism (Empirical Study of the Consumer Non-Cyclicals Sector Listed on the Indonesia Stock Exchange 2017-2021)

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This study aims to determine and provide empirical evidence of the effect of managerial ownership, institutional ownership, the proportion of independent commissioners, cash flow and capital intensity on the application of accounting conservatism. The population taken in this study is Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange in 2017-2021. The research sample is a company that fits the research criteria. The research method used is quantitative, with data collection using a documentation study. The results of the study using the EViews 12 software show a probability value of the F-statistic of 0.000. It can be concluded that managerial ownership, institutional ownership, proportion of independent commissioners, cash flow and capital intensity simultaneously influence the application of accounting conservatism.

Keywords: *Managerial Ownership, Institutional Ownership, Proportion of Independent Commissioners, Cash Flow, Capital Intensity, Accounting Conservatism*

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