

## ABSTRACT

### ***Effect of Growth Opportunities, Capital Intensity and Litigation Risk on Accounting Prudence***

Aulia Farahdina Putri<sup>1)</sup>, Farhan Ady Pratama<sup>2)</sup>, Agustine Dwianika<sup>3)</sup>

<sup>1)</sup> Student of Accounting Department, Pembangunan Jaya University

<sup>2)</sup> Lecturer of Accounting Department, Pembangunan Jaya University

<sup>3)</sup> Lecturer of Accounting Department, Pembangunan Jaya University

*This study aims to examine and analyze the effect of Growth Opportunities, Capital Intensity and Litigation Risk on Accounting Prudence in Energy sector companies listed on the Indonesia Stock Exchange (IDX) during 2017 – 2021. The population of this study is 39 Energy sector companies listed on the Exchange. Indonesian Securities (IDX) for the 2017-2021 period. This study used a purposive sampling method in selecting samples based on predetermined criteria. Based on these criteria, 173 samples were obtained from 39 companies during the five-year observation period. The data used is secondary data. This study uses multiple linear regression analysis and hypothesis testing using the t-test, F-test and the coefficient of determination. The research data was processed using Eviews12 with the best model being the Fixed Effect Model. The results of this study reveal that Growth Opportunities and Capital Intensity affect Accounting Prudence. Meanwhile, Litigation Risk has no effect on Accounting Prudence. Simultaneously, the variables Growth Opportunities, Capital Intensity and Litigation Risk affect Accounting Prudence.*

**Keywords:** Growth Opportunities, Capital Intensity, Litigation Risk, Accounting Prudence.

Libraries : 43

Publication Years : 2017-2023