

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kepemilikan manajerial, kepemilikan institusional, dan *growth opportunity* terhadap konservatisme akuntansi pada perusahaan yang terdaftar di Bursa Efek Indonesia dan Bursa Malaysia tahun 2015-2016. Teknik pengambilan sampel yang digunakan adalah metode *purposive sampling* dan diperoleh total sampel sebanyak 102 sampel perusahaan manufaktur Indonesia dan 130 sampel perusahaan manufaktur Malaysia. Pengujian yang dilakukan antara lain: statistik deskriptif, asumsi klasik, regresi berganda, *F test*, *t-test*, koefisien determinasi, dan *Independent sample t-test*.

Berdasarkan analisis yang telah dilakukan, diperoleh hasil penelitian 1) kepemilikan manajerial tidak berpengaruh positif signifikan terhadap konservatisme akuntansi di Indonesia dan Malaysia, 2) kepemilikan institusional tidak berpengaruh positif terhadap konservatisme akuntansi di Indonesia dan Malaysia, 3) *growth opportunity* tidak berpengaruh positif signifikan terhadap konservatisme akuntansi di Indonesia dan Malaysia, dan 4) terdapat perbedaan konservatisme akuntansi antara perusahaan manufaktur di Indonesia dan Malaysia.

Kata kunci: Kepemilikan Manajerial, Kepemilikan Institusional, *Growth Opportunity*, dan Konservatisme Akuntansi.

ABSTRACT

This study aims to verify the influence of managerial ownership, institutional ownership, and growth opportunity on the accounting conservatism of manufacture company in Indonesia Stock Exchange and Malaysia Stock Exchange in 2015-2016. The sampling technique used was purposive sampling method and obtained total sample 102 Indonesian manufacture companies and 130 Malaysian manufacture companies. Test performed include: descriptive statistics, classical assumption, regression, F test, t-test, coefficient of determination and independent sample t-test.

Based on the analysis that has been made the research result are: 1) managerial ownership has no effect on the accounting conservatism in Indonesia and Malaysia, 2) institutional ownership has no signifikan positive effect on the accounting conservatism in Indonesia and Malaysia, 3) growth opportunity has no significant positive effect on the accounting conservatism in Indonesia and Malaysia, 4) there are differences accounting conservatism between Indonesia and Malaysia.

Keywords: Managerial Ownership, Institutional Ownership, Growth Opportunity, and Accounting Conservatism.