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Judul Penelitian : Analisis Pengaruh Struktur Kepemilikan Manajerial Leverage, dan Profitabilitas Terhadap Konservatisme Akuntansi  
(Studi Pada Perusahaan Industri Manufaktur Sub Sektor Farmasi Pada Tahun 2014-2018)

Demikian disampaikan, agar dapat dilaksanakan dengan baik dan selamat bertugas.

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Ketua Program Studi Akuntansi (S-1)

**Tembusan Yth, :**

- Kepala LPPM
- Kepala Biro SDM dan Etika Hukum

**ANALISIS PENGARUH STRUKTUR KEPEMILIKAN MANAJERIAL, LEVERAGE,  
DAN PROFITABILITAS TERHADAP KONSERVATISME AKUNTANSI  
(Studi Pada Perusahaan Industri Manufaktur Sub Sektor Farmasi Pada Tahun 2014-2018)**

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**Abstract**

*This study aims to analyze the effect of Managerial Ownership Structure, DER and ROE on accounting conservatism in the Pharmaceutical Sub-Sector Manufacturing Industry in the 2014-2018 observation period. Accounting conservatism is a cautious reaction in the face of the uncertainty inherent in companies to try to ensure that the uncertainties and risks in the business environment are sufficiently considered. Which will indicate a conservative or optimistic earnings reporting for a company. The data used in this study were obtained from the published financial reports on the Indonesia Stock Exchange (BEI) 2014-2018. The analysis technique used is multiple regression and hypothesis testing using the F test and T test. In addition, a classical assumption test was carried out, namely normality test, multicollinearity test, heteroscedasticity test and correlation test.*

*From this study, it can be concluded that based on the statistical test, the Managerial Ownership Structure variable has no effect on accounting conservatism, the DER variable has no effect on accounting conservatism and the ROE variable has an effect on accounting conservatism. Obtained an adjusted R<sup>2</sup> value of 0.5071, which means that 50.71% of the accounting conservatism variable can be explained by the independent variables, namely Managerial Ownership Structure, DER and ROE, while the remaining 49.29% is explained by other variables not included in this study.*

*Keywords:* Managerial Ownership Structure, DER, ROE, Accounting Conservatism