

ABSTRAK

PENGARUH CORPORATE GOVERNANCE TERHADAP KONSERVATISME AKUNTANSI

**(Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Di BEI
Periode 2017-2019)**

Dalam perusahaan, perilaku oportunistik manajer merupakan suatu permasalahan yang sering dijumpai. Sehingga perlu adanya penerapan konsep konservatisme akuntansi. Tingginya tingkat konservatisme akuntansi akan mempengaruhi nilai perusahaan dimata umum. Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh *corporate governance* dewan komisaris dan komite audit terhadap tingkat konservatisme akuntansi.

Penelitian ini dilakukan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonseia (BEI) periode 2017 – 2019. Mekanisme *corporate governance* yang digunakan dalam penelitian ini adalah kompetensi dewan komisaris, ukuran dewan komisaris, kompetensi komite audit, dan frekuensi pertemuan komite audit. Metode pengambilan sampel yang digunakan dalam penelitian ini menggunakan teknik *purposive sampling* yaitu pemilihan sampel berdasarkan kriteria yang dikhkususkan untuk tujuan tertentu dan dengan pertimbangan untuk mendapatkan sampel yang *representative*. Hasil penelitian menunjukkan bahwa ukuran dewan komisaris berpengaruh terhadap tingkat konservatisme akuntansi. Sedangkan kompetensi komite audit dan frekuensi pertemuan komite audit tidak berpengaruh terhadap tingkat konservatisme akuntansi.

Kata kunci: *Corporate Governance*, Dewan Komisaris, Komite Audit, Frekuensi Pertemuan Komite Audit, Konservatisme Akuntansi.

ABSTRACT

THE EFFECT OF CORPORATE GOVERNANCE ON ACCOUNTING CONSERVATISM

(Empirical Study on mining Companies Listed on the Indonesia Stock Exchange for the Period 2017 – 2019)

In companies, managers' opportunistic behaviour is a problem that is often encountered. So it is necessary to apply the concept of accounting conservatism. The high level of accounting conservatism will affect the value of the company in the eyes of the public. This study was conducted with the aim of knowing the effect of corporate governance on the board of commissioners and audit committee on the level of accounting conservatism.

This research was conducted on mining companies listed on the Indonesia Stock Exchange (IDX) for the period 2017 – 2019. The corporate governance mechanisms used in this study are the competence of the board of commissioners, the size of the board of commissioners, the competence of the audit committee, and the frequency of audit committee meetings. The sampling method used in this study used a purposive sampling technique that is the selection of samples based on criteria that were specifically for certain purposes and with consideration to get a representative sample. The results showed that the size of the board of commissioners has an effect on the level of accounting conservatism. Meanwhile, the competence of the audit committee and the frequency of audit committee meetings have no effect on the level of accounting conservatism.

Keywords: *Corporate Governance, Board of Commissioners, Audit Committee, Frequency of Audit Committee Meetings.*