

PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* DAN *AUDIT BRAND NAME* TERHADAP KONSERVATISME AKUNTANSI
(studi pada Perusahaan Manufaktur Sub Sektor Industri Makanan dan Minuman yang terdaftar di BEI Tahun 2016-2020)

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ABSTRAK

Konservatisme akuntansi merupakan prinsip kehati-hatian dalam pelaporan keuangan dimana perusahaan tidak terburu-buru dalam mengakui dan mengukur aset dan laba serta segera mengakui kerugian dan hutang yang kemungkinan terjadi. Dalam konsep ini, beban diakui lebih cepat dan pendapatan diakui lebih lambat, sehingga *net income* terlihat rendah. Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh mekanisme *good corporate governance* dan *audit brand name* terhadap konservatisme pada perusahaan manufaktur sub sektor industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2016-2020 secara parsial dan simultan. Populasi dalam penelitian ini menggunakan seluruh perusahaan manufaktur sub sektor industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2016-2020 yang berjumlah 32 perusahaan. Pemilihan sampel dilakukan dengan teknik *purposive sampling*, sehingga diperoleh sebanyak 15 sampel perusahaan. Alat analisis data diolah menggunakan perangkat lunak SPSS v25.0 dan menggunakan analisis linier berganda. Uji t dan Uji F digunakan untuk menganalisis apakah terdapat pengaruh kepemilikan institusional, dewan komisaris independen, komite audit, dan *audit brand name* secara parsial dan simultan. Berdasarkan pengujian hipotesis dengan menggunakan uji t disimpulkan bahwa komite audit berpengaruh signifikan secara parsial terhadap konservatisme akuntansi, sedangkan kepemilikan institusional, dewan komisaris independen, dan *audit brand name* tidak berpengaruh terhadap konservatisme akuntansi. Berdasarkan uji F disimpulkan bahwa kepemilikan institusional, dewan komisaris independen, komite audit, dan *audit brand name* terdapat pengaruh secara bersamaan terhadap konservatisme akuntansi. Berdasarkan hasil Angka R square adalah 0,180. Hal ini berarti 18% konservatisme akuntansi dapat dijelaskan oleh kepemilikan institusional, dewan komisaris independen, komite audit, dan *audit brand name*, sedangkan sisanya (82%) dijelaskan oleh sebab-sebab lain.

Kata kunci : kepemilikan institusional, dewan komisaris independen, komite audit, *audit brand name*, konservatisme akuntansi.

**THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISM AND BRAND
NAME AUDIT ON ACCOUNTING CONSERVATISM
(study on Manufacturing Companies in the Food and Beverage Industry Sub-Sector Listed
on the Stock Exchange 2016-2020)**

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ABSTRACT

Accounting conservatism is a precautionary principle in financial reporting where companies are not in a hurry to recognize and measure assets and profits and immediately recognize losses and liabilities that may occur. In this concept, expenses are recognized faster and revenues are recognized later, so net income looks low. This study was conducted with the aim of knowing the effect of good corporate governance mechanisms and brand name audits on conservatism in manufacturing companies in the food and beverage industry sub-sector listed on the Indonesia Stock Exchange in 2016-2020 partially and simultaneously. The population in this study used all manufacturing companies in the food and beverage industry sub-sector listed on the Indonesia Stock Exchange in 2016-2020, which amounted to 32 companies. The sample selection was done by purposive sampling technique, in order to obtain as many as 15 samples of companies. The data analysis tool was processed using SPSS v25.0 software and used multiple linear analysis. T-test and F-test are used to analyze whether there is an effect of institutional ownership, independent board of commissioners, audit committee, and brand name audit partially and simultaneously. Based on hypothesis testing using t test, it can be concluded that the audit committee partially significant effect on accounting conservatism, while institutional ownership, independent board of commissioners, and audit brand name have no effect on accounting conservatism. Based on the F test, it is concluded that institutional ownership, independent board of commissioners, audit committee, and audit brand name have a simultaneous effect on accounting conservatism. Based on the results Figures R square is 0.180. This means that 18% of accounting conservatism can be explained by institutional ownership, independent commissioners, audit committees, and brand name audits, while the remaining (82%) is explained by other reasons.

Keywords: institutional ownership, independent board of commissioners, audit committee, brand name audit, accounting conservatism.