

## ***ABSTRACT***

*Accounting conservatism is crucial for maintaining the integrity and stability of financial statements, as it helps preserve the reliability of reports, reduce earnings manipulation, and protect investors' interests. Without this principle, financial statements may tend to present overstated and less accurate performance, ultimately increasing legal risks and potential losses for the company. Therefore, this study aims to examine the effect of corporate governance mechanisms on accounting conservatism.*

*The research uses secondary data obtained from Bloomberg and annual reports of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. The sampling technique applied is purposive sampling with a total of 542 samples, and the analysis method used is multiple linear regression.*

*The results show that managerial ownership, independent commissioners, audit quality, and firm size have a positive and significant effect on accounting conservatism. Meanwhile, institutional ownership, audit committee, and board gender diversity do not have a significant effect on accounting conservatism.*

*Keywords: accounting conservatism, institutional ownership, managerial ownership, independent commissioners, audit committee, audit quality, board gender diversity.*

