

ABSTRACT

The objective of this research is to analyze the influence of IFRS, firm size, profitability and leverage on the level of Accounting Conservatism. Measurement of Conservatism utilizes c-score based on Chi and Liu research (2009). This research refers to research conducted by Nugroho dan Indriana (2012) with some modification.

Population of this research were manufacturing companies that listed in Indonesian Stock Exchange (IDX) during 2010-2013. Data were collected by using purposive sampling method. A total data of 404 observations were analyzed. Multiple linear regression analysis was used as a main analysis tool.

The results of this research show that IFRS and profitability significantly influence the level of Accounting Conservatism. Whereas, firm size and leverage have no significant effect on the level of Accounting Conservatism.

Keywords : Accounting Conservatism, IFRS, firm size, profitability, leverage.