

ABSTRACT

This study aims to examine empiracally: (1) relation between non-CEO family ownership and accounting conservatism, (2) relation between company size and accounting conservatism, (3) founder ownership influence in term of relation between non-CEO family ownership and accounting conservatism.

This study used a purposive sampling method in the selection of the sample, the criteria of samples is a manufacturing company that has managerial ownership and public ownership and then listed on the Indonesia Stock Exchange (IDX) during the period 2012-2013.

The Results of this research showed non-CEO family ownerships significantly contribute to the selection of accounting conservatism in the financial statements, beside that company size were not significantly contribute to selection of accounting conservatism. However founder ownership was significantly contribute in terms of non-CEO family ownership and accounting conservatism relation.

Keywords : *non-CEO family ownership, company size, founder ownership, accounting conservatism*