

ABSTRAK

PENGARUH *GROWTH OPPORTUNITIES*, *LEVERAGE*, *FINANCIAL DISTRESS* DAN *LITIGATION RISK* TERHADAP *PRUDENCE* AKUNTANSI

**(Studi Empiris Pada Perusahaan Property & Real Estate yang Terdaftar di
BEI Periode 2020-2022)**

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Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh Growth Opportunities, Leverage, Financial Distress dan Litigation Risk terhadap Prudence Akuntansi. Populasi dalam penelitian ini adalah perusahaan sektor property dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020 sampai 2022. Teknik pengumpulan data dilakukan berdasarkan sumber datanya yaitu data sekunder, sumber data di dapat dari laporan keuangan tahunan. Metode pengambilan sampel menggunakan metode purposive sampling. Jumlah sampel pada penelitian ini sebanyak 141 observasi pada 47 perusahaan dalam kurun waktu 3 tahun. Metode analisis yang digunakan dalam penelitian ini menggunakan analisis regresi linier berganda dengan alat bantu aplikasi SPSS 20.0. Hasil dari penelitian ini menunjukkan bahwa Leverage dan Litigation Risk tidak berpengaruh terhadap prudence akuntansi sedangkan Growth Opportunities dan Financial Distress berpengaruh terhadap prudence akuntansi.

Kata Kunci : *Growth Opportunities, Leverage, Financial Distress, Litigation Risk, Prudence Akuntansi.*

ABSTRACT

EFFECT OF GROWTH OPPORTUNITIES, LEVERAGE, FINANCIAL DISTRESS AND LITIGATION RISK IN PRUDENCE ACCOUNTING

**(Empirical Study of Property & Real Estate Sector Companies
Registered on the BEI 2020-2022 Period)**

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This research purpose was to test the effects of Growth Opportunities, Leverage, Financial Distress, and Litigation Risk in Prudence Accounting. The population in this research was property and real estate company sector listed on the Indonesian Stock Exchange (BEI) for the period 2020 to 2022. Data collection techniques were carried out based on the data source, namely secondary data were obtained from annual financial reports. Sampling used a purposive sampling technique. In this study, there were 141 observations on 47 companies over 3 years as the number of samples. The analytical method used multiple linear regression analyses with assisted SPSS 20.0 application tools. The results of this research showed that Leverage and Litigation Risk did not affect accounting prudence while Growth Opportunities and Financial Distress affected prudence accounting.

Keywords: Growth Opportunities, Leverage, Financial Distress, Litigation Risk, Prudence Accounting.

