

**THE INFLUENCE OF COMPANY FINANCIAL DIFFICULTY LEVEL,  
DEBT LEVEL AND COMPANY SIZE  
AGAINST ACCOUNTING CONSERVATISM  
(Empirical Study on Manufacturing Companies Listed on the IDX in 2017-2019)**

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**ABSTRACT**

This study aims to examine whether there is an influence on the level of company difficulty, debt level and company size in manufacturing companies listed on the Indonesia Stock Exchange with the 2017-2019 research period. The data in this study were processed using the SPSS 20.0 program. The sampling technique in this study used purposive sampling. The data analysis technique in this study used multiple regression test. The result of the hypothesis is that the level of financial difficulty of the company and the size of the company have a significant effect on Accounting Conservatism, while the level of debt has no significant effect on Accounting Conservatism.

**Keywords: The level of financial difficulty of the company, the level of debt and the size of the company.**