

## **ABSTRACT**

*Conservatism is the principle of prudence in the preparation of financial reporting in which the company is not in a hurry in recognizing revenues and profits and immediately recognizing costs and losses that are likely to occur, measuring assets with the lowest value and assessing liabilities with the highest value.*

*This study aims to obtain empirical evidence of the influence of audit committees, managerial ownership, and institutional ownership on accounting conservatism. The population in this study are property and real estate sector companies listed on the Indonesia Stock Exchange in 2014-2018. The sample selection technique used purposive sampling and obtained 7 companies with 5 years to obtain 35 samples were observed. The data analysis model in this study is panel data regression using Software Eviews 9.0.*

*The results showed that the audit committee, managerial ownership, and institutional ownership had a simultaneous effect on accounting conservatism. Then the audit committee has a significant effect on accounting conservatism in a positive direction controlled by company size, while managerial ownership has no effect on accounting conservatism which is controlled by firm size. Furthermore, institutional ownership has a significant effect on accounting conservatism in a positive direction controlled by firm size.*

***Keywords: Audit Committee, Managerial Ownership, Institutional Ownership, and Accounting Conservatism.***