

## **ABSTRACT**

*Accounting conservatism is a condition in which the company does not rush to recognize, measure profits and assets and is faster in recognizing the losses and debts that are likely to occur. This is what causes the nominal profit and assets to be too low and the nominal debt and costs too high if the principle of conservatism is applied.*

*The independent variables of this study are the bonus plan, public ownership, company size and profitability. While the dependent variable is accounting conservatism. This study was conducted to analyze the effect of a bonus plan, public ownership, company size and profitability on accounting conservatism in state-owned companies listed on the Indonesia Stock Exchange (IDX).*

*The population of this research is state-owned companies listed on the Indonesia Stock Exchange (BEI) for the period 2015-2019. According to its type, this research is categorized as a descriptive study. The sampling technique used in this research is nonprobability sampling with purposive sampling method. Based on the predetermined criteria, this study has a total of 110 observations consisting of 22 companies with a research period of five years. The analysis technique in this research is panel data regression analysis using eviews 11.*

*Based on the results of the study, bonus plan, public ownership, firm size and profitability have a simultaneous effect on accounting conservatism. Partially, public ownership and profitability have a positive effect on accounting conservatism. While the size of the company has a negative effect on accounting conservatism and the bonus plan has no effect on accounting conservatism.*

*The next researcher is expected to use a different object and develop variables outside of this research. While the expectations for the company can be a consideration for applying accounting conservatism in the preparation of financial statements. In addition, for investors, the results of this study can be used as considerations in investing in order to minimize the risk of fraud.*

**Keywords:** *accounting conservatism, bonus plan, company size, profitability, public ownership*