

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh *Growth Opportunities*, *Leverage*, dan *Financial Distress* terhadap *Prudence* Akuntansi pada Perusahaan Subsektor Farmasi yang terdaftar di Bursa Efek Indonesia periode tahun 2017-2021. *Growth Opportunities*, *Leverage*, dan *Financial Distress* sebagai variabel independen sedangkan *Prudence* Akuntansi sebagai variabel dependen.

Penelitian ini menggunakan data sekunder yang diperoleh dari situs Bursa Efek Indonesia dan situs masing-masing Perusahaan yang menjadi sampel, proses pengambilan sampel dilakukan dengan menggunakan *Non Probability Sampling* dengan menggunakan metode *Purposive Sampling*.

Dari kriteria yang sudah ditetapkan diperoleh sampel data sebanyak 8 Perusahaan Subsektor Farmasi. Hasil dari penelitian ini menunjukkan bahwa *Growth Opportunities*, *Leverage* dan *Financial Distress* berpengaruh secara signifikan terhadap *Prudence* Akuntansi. Secara Simultan *Growth Oppotunities*, *Leverage*, dan *Financial Distress* berpengaruh secara signifikan terhadap *Prudence* Akuntansi.

Kata kunci : *Growth Opportunities*, *Leverage*, *Financial Distress*, dan *Prudence* Akuntansi

ABSTRACT

This study aims to analyze the effect of Growth Opportunities, Leverage, and Financial Distress on Accounting prudence in the Pharmaceutical Subsector Companies listed on the Indonesia Stock Exchange in 2017-2021. Growth Opportunities, Leverage, and Financial Distress as independent variables while Prudence Accounting as the dependent variable.

This study uses secondary data obtained from the Indonesia Stock Exchange website and the site of each company that is the sample, the sampling process is carried out using Non Probability Sampling using the Purposive Sampling method.

From the predetermined criteria, data samples were obtained as many as 8 companies in the pharmaceutical subsector. The results of this study indicate that the effect of the Growth Opportunities, Leverage, and Financial Distress have a significant effect on Accounting Prudence. Simultaneously Growth Opportunities, Leverage, and Financial Distress have a significant effect on the Accounting Prudence.

Keywords : *Growth Opportunities, Leverage, Financial Distress, and Accounting Prudence*