

ABSTRACT

this study aims to examine the effect of good corporate governance Disclosure and Firm Size on Accounting prudence. State-owned companies listed on the indonesia stock exchange (IDX) for the 2016-2020 period. The independent variables in this study are the corporate Governance Disclosure Index, and LN Total Aset. While the dependent variable in this study uses net income and cash flow (KSV).

The research method used is a quantitative method with a descriptive analysis approach and verification. The population of this study are stated-own companies listed on the Indonesia Stock Exchange (IDX)for the 2016-2020 period, totaling 22 companies. This research method uses non probabily sampling with purposive sampling technique with a total sample of 16 companies that meer the criteria. Data analysis was performed using multiple linear regression.

The result of this study indicate that there is an effect of Good corporate Governance disclosure on Accounting prudence of 34,5%. The effect of firm size on accounting prudence is 40,3%.

Keywords: Good Corporate Governance Disclosure, Firm Size, Prudence Accounting.