

ABSTRACT

The objectives of the research is to analyze the determinant factors that influence conservative accounting conditional and non conditional with systematic risk as moderating factor. There are five determinant factors: compensation contract, liability contract, litigation, accounting regulation and tax growth. This research differs from previous research in terms of tax growth as new determinant factor and systematic risk as moderating factor.

The population of this research are all manufacturing companies listed in Indonesia Stock Exchange during 2008 until 2012. The criteria in selecting manufacturing companies as data are using purposive sampling method. Data are processed by using pooled data. There are 80 manufacturing companies and 400 observation units selected to be tested. The hypothese are tested by using logistic regression test.

This research are founding many interesting findings. (1). Liability contract has significant positive influence to conservative accounting conditional. On the other hand, compensation contract, litigation, and tax growth has significant negative influence to conservative accounting conditional. In contrary, accounting regulation is unproven has significant influence to conservative accounting conditional. (2). Findings related to conservative accounting non conditional that compensation contract, liability contract, litigation, accounting regulation and tax growth are unproven have significant influence to conservative accounting non conditional. (3). Systematic risk could only moderating the influence of liability contract and litigation to conservative accounting conditional. In contrary, systematic risk is unproven has significant ability to moderating compensation contract, accounting regulation and tax growth to conservative accounting conditional. (4). The systematic risk is unproven has significant ability to moderating compensation contract, liability contract, litigation, accounting regulation and tax growth to conservative accounting non conditional.

Key Words : *Conservative accounting, conservative accounting conditional, conservative accounting non conditional, compensation contract, liability contract, litigation, accounting regulation and tax growth, logistic regreton.*