***ABSTRACT***

*In presenting quality financial statements, companies are faced with conservatism, which is a prudent principle. The application of this accounting conservatism principle needs to be considered because of the flexibility of management in presenting financial statements. This study aims to determine the effect of political connections, social responsibility and capital intensity on accounting conservatism.*

*This type of research is quantitative. The sampling method used was purposive sampling technique, so that the sample in this study were 123 service companies listed on the Indonesia Stock Exchange (BEI) for the period 2015-2018. This study uses political connection, social responsibility and capital intensity variables as independent variables and accounting conservatism as the dependent variable.*

*The results of this study indicate that partially, political connections and capital intensity have a significant effect on accounting conservatism. Another variable, namely the social responsibility variable, does not have a significant effect on accounting conservatism. However, simultaneously, it shows that political connections, social responsibility and capital intensity affect accounting conservatism.*

***Keywords:*** *Political Connection, Social Responsibility, Capital Intensity, Accounting Conservatism*