

**MEDIA RISET AKUNTANSI, AUDITING & INFORMASI**  
**Analisis factor-faktor yang berpengaruh pada pemilihan metode**  
**Depresiasi**

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**ABSTRAK**

*The main objective of this study is to obtain evidence whether manager choices to depreciation methods, is related and affected by firm's size, leverage ratio, and accounting ROA. It is assumed that manager in the small company with high leverage ratio, and decreasing trend of accounting ROA preferred to select depreciation method which can increase the reported eaming by using the straight-line depreciation method. On the contrary: manager in the larger company with low leverage ratio and increasing trend of accounting ROA tend to select depreciation method which can reduce the reported eaming by using double declining balance or accelerated depreciation method.*

*This study was conducted by selecting of 129 public listed manufacturing companies. The firm's size was determined by total assets, while leverage ratio and accounting ROA were measured by the ratio of total liabilities to total assets and ratio of operating profit to average of total assets. The study concludes that there was a positive correlation between leverage ratio and the choice of depreciation method. On the contrary: there was no correlation between the firm's size and accounting ROA with the choice of depreciation method. There was an effect of leverage ratio to the selection of depreciation method. On the other hand, there was no effect between the firm's size and accounting ROA to the selection of depreciation method*

**Keywords:** Depreciation method, firm size, leverage, ROA