

ABSTRACT

This study aims to examine the influence of the size of the company, profitability, net profit margin and financial leverage toward income smoothing practice. The population in this study is a company manufacturing consumer goods sector that are listed on the Indonesian Stock Exchange (IDX) in 2013-2017. The sample was selected using a purposive sampling method sampled companies there are 25 companies with a total number of samples in this study were 125 data. The hypothesis were tested by using logistic regression.

The result of the study showed that the size of the company, profitability, net profit margin and financial leverage firm has a negative effect on the income smoothing.

Keywords: Size of the Company, Profitability, Net Profit Margin, Financial Leverage, Income Smoothing



ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas, *net profit margin* dan *financial leverage* terhadap praktik perataan laba. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2017. Sampel dipilih dengan menggunakan metode purposive sampling dan diperoleh sampel sebanyak 25 perusahaan yang memenuhi kriteria dengan total sampel 125 laporan tahunan perusahaan. Hipotesis diuji dengan menggunakan regresi logistik.

Hasil penelitian menunjukkan bahwa ukuran perusahaan, profitabilitas, *net profit margin* dan *financial leverage* memiliki pengaruh negatif terhadap perataan laba.

Kata Kunci: Ukuran Perusahaan, Profitabilitas, *Net Profit Margin*, *Financial Leverage*, Perataan Laba

