

ABSTRACT

This study aims to examine the effect of Profitability, Financial Risk, firm size to income smoothing in manufacturing companies in the consumer goods sector listed on the stock exchange Indonesia. Eckel index is used to determine income smoothing.

This study uses 13 manufacturing companies in the consumer goods sector and a total of 39 companies manufacturing in the consumer goods sector listed in the stock exchange Indonesian period 2014 - 2016. Hypothesis testing uses multiple panel regression analysis to test the effect of Profitability, Financial Risk, Firm size to income smoothing.

The results of research indicate that financial risk and firm size have significant effect to income smoothing. Profitability does not have significant effect to income smoothing

Keywords: *Profitability, financial risk, firm size.*



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