

PENGARUH NILAI PERUSAHAAN, PROFITABILITAS, *LEVERAGE*  
OPERASI, *FINANCIAL LEVERAGE* TERHADAP TINDAKAN PERATAAN  
LABA (Studi empiris pada perusahaan manufaktur di BEI periode 2010-2013)

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**ABSTRAK**

Tujuan dari penelitian ini adalah untuk menganalisa dan mengetahui, apakah Nilai Perusahaan (PBV), Profitabilitas (NPM), *Leverage* Operasi (DER), dan *Financial Leverage* (DER) berpengaruh terhadap tindakan pearataan laba.

Analisis linier berganda merupakan metode penelitian yang digunakan dalam penelitian untuk menjelaskan dan mengetahui pengaruh variabel independen yang lebih dari satu terhadap variabel dependen. Dalam penelitian ini variabel independennya adalah Nilai Perusahaan (PBV), Profitabilitas (NPM), *Leverage* Operasi (DER), dan *Financial Leverage* (DER) apakah terdapat pengaruh terhadap tindakan pearataan laba. Penelitian ini dilakukan dengan melakukan studi empiris pada perusahaan manufaktur yang terdaftar di BEI dengan periode penelitian selama 4 tahun yaitu 2010-2013.

Hasil penelitian menunjukkan bahwa Nilai Perusahaan (PBV), Profitabilitas (NPM), *Leverage* Operasi (DER), dan *Financial Leverage* (DER) baik secara simultan maupun parsial tidak berpengaruh terhadap Tindakan Perataan Laba (*Income Smoothing*).

Kata Kunci : Nilai Perusahaan (PBV), Profitabilitas (NPM), *Leverage* Operasi (DAR) dan *Financial Leverage* (DER) (HSI) terhadap Tindakan Perataa Laba (*Income Smoothing*)

**THE INFLUENCE OF THE VALUE OF THE COMPANY, PROFITABILITY,  
OPERATING LEVERAGE AND FINANCIAL LEVERAGE TO THE INCOME  
SMOOTHING (empirical studies in manufacture companies on the Indonesian  
Stock Exchange in 2010-2013)**

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**ABSTRACT**

The purpose of this research to analyze and to determine, whether Value of the Company (PBV), Profitability (NPM), Operating Leverage (DAR) and Financial Leverage (DER) has influence to The Income Smoothing.

Linear regression analysis is a research method which is used in the study to explain and to determine influence of more independent variables to dependent variable. Independent variables in this research are Value of The Companies (PBV), Profitability (NPM), Operating Leverage (DAR) and Financial Leverage (DER), Whether there are any influence to The Income Smoothing. This research was done by empirical studies in manufacture companies on The Indonesian Stock Exchange for 4<sup>th</sup> years in periode 2010-2013.

The results showed that Value of The Companies (PBV), Profitability (NPM), Operating Leverage (DAR) and Financial Leverage (DER) either simultaneously or partial no effect to The Income Smoothing.

**Keywords :** The Value of The Companies (PBV), Profitability (NPM), Operating Leverage (DAR), Financial Leverage (DER), Income Smoothing.