

ABSTRACT

The primary objectives of this research is to learn the amounts of industrial company using income smoothing practices and effecting among company size, return on assets, financial leverage, and operating leverage with income smoothing practices neither simultaneous nor partial. Data secondary collected by industrial companies listed at Indonesian Stock Exchange and the journal preceding research persons. The results of this research describe that there are 11 from 31 samples of industrial company using income smoothing practices. Company size, Return on assets, and financial leverage have not any an effecting significant to income smoothing practices, and Operating leverage have an effecting significant to income smoothing practices, but Company size, Return on assets, Financial leverage, and Operating Leverage have the simultaneous effecting significant to income smoothing practices. The topic of this research can be continued using a certain industrial groups or added many new independence variables, because if compared to proceeding research persons who mention the same and differences of its.

Keywords: CS, ROA, FL, OL, Effect to Income Smoothing Practices, Indonesian Stock Exchange

ABSTRAK

Tujuan utama penelitian ini adalah untuk memahami jumlah perusahaan manufaktur yang melakukan praktek perataan laba and pengaruhnya antara company size, return on assets, financial leverage, and operating leverage terhadap income smoothing practices baik secara parsial maupun simultan. Data sekunder dikumpulkan dari perusahaan-perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan jurnal-jurnal dari para peneliti sebelumnya. Hasil penelitian ini menjelaskan bahwa ada 11 perusahaan manufaktur dari 31 sampel melakukan praktek perataan laba. Company size, Return on assets, dan Financial leverage secara signifikan tidak berpengaruh terhadap praktek perataan laba dan Operating leverage secara signifikan berpengaruh terhadap praktek perataan laba, akan tetapi secara simultan Company size, Return on assets, Financial leverage, dan Operating leverage berpengaruh terhadap praktek perataan laba. Judul penelitian ini dapat dilanjutkan dengan menggunakan kelompok industri tertentu atau menambah beberapa variable independen, karena jika dibandingkan dengan para peneliti sebelumnya secara signifikan ada yang menjelaskan sama dan ada pula yang berbeda dari hasil penelitiannya.

Kata kunci: CS, ROA, FL, OL, Effect to Income Smoothing Practices, Indonesian Stock Exchange