

**ABSTRACT**

**Title** : *The effect of Company Size, Debt To Equity Ratio, And Managerial Ownership On Income Smoothing In Food And Beverage & Property And Real Estate sector which are Listed in The Indonesia Stock Exchange Period 2013-2017*

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**Study Program** : Accounting

*The effect of Company Size, Debt To Equity Ratio, And Managerial Ownership On Income Smoothing In Food And Beverage & Property And Real Estate sector which are Listed in The Indonesia Stock Exchange Period 2013-2017 (guided by Ms. Rilla Gantino). This study aimed to analyze the effect of company size, debt to equity ratio, and managerial ownership of income smoothing in food and beverage and property and real estate companies listed on the Indonesia stock exchange period 2013-2017. The method used is purposive sampling and cluster sampling. The samples used is a 65 sample of food and beverage sector from the total population 74 for and 200 samples of property and real estate from the total population 223. This study used is secondary data from the financial statement and annual reports. Data analysis method used is multiple linear regression analysis. The result shows for food and beverage partially, company size, debt to equity ratio, have no significant effect on income smoothing, and managerial ownership has a significant positive effect on income smoothing. On property and real partially, firm size has a significant positive effect on income smoothing, debt to equity ratio, and managerial ownership have no significant effect on income smoothing. Simultaneously both show the same result, independent variables (company size, debt to equity ratio, and managerial ownership) significant effect on the dependent variable (income smoothing).*

**Keywords:** *Company Size, Debt To Equity Ratio, Managerial Ownership, Income Smoothing*