

**ABSTRAK**

**PENGARUH *RISK, DIVIDEN PAYOUT RATIO, DAN SALES GROWTH*  
TERHADAP PERATAAN LABA (Studi empiris Pada Industri Manufaktur  
Sub Sektor *Food and Beverage* yang Terdaftar di Bursa Efek Indonesia  
Periode 2017 – 2021)**

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Akuntansi**

Penelitian ini bertujuan untuk mengetahui pengaruh Risk, Dividen Payout Ratio, dan Sales Growth terhadap Perataan Laba. Jenis penelitian ini adalah penelitian kuantitatif. Unit analisis pada penelitian ini adalah perusahaan Food and Beverages yang terdaftar di Bursa Efek Indonesia tahun 2017 – 2021. Adapun jumlah sampel sebanyak 13 perusahaan, sehingga didapat 65 sampel. Metode sampling pada penelitian ini menggunakan purposive sampling. Analisis data yang digunakan pada penelitian ini adalah uji statistik deskriptif, uji asumsi klasik, uji analisis regresi berganda, dan uji hipotesis. Hasil penelitian ini menunjukkan bahwa Risk, Dividen Payout Ratio, dan Sales Growth secara simultan berpengaruh positif terhadap Perataan Laba. Dan hasil penelitian ini menunjukkan bahwa Risk dan Dividen Payout Ratio berpengaruh positif secara parsial terhadap perataan laba. Berbeda dengan variabel Sales Growth tidak berpengaruh negative secara parsial terhadap perataan laba.

**Kata Kunci :** *Risk, Dividen Payout Ratio, Sales Growth*, Perataan Laba.

**ABSTRACT**

**THE EFFECT OF *RISK, DIVIDEND PAYOUT RATIO, AND SALES GROWTH ON INCOME SMOOTHING* (Empirical Study on the Manufacturing Industry of the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange for the Period 2017 – 2021)**

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This study aims to determine the effect of Risk, Dividend Payout Ratio, and Sales Growth on Income Smoothing. This type of research is quantitative research. The unit of analysis in this study is Food and Beverages companies listed on the Indonesia Stock Exchange in 2017-2021. The number of samples is 13 companies, so that 65 samples are obtained. The sampling method in this study used purposive sampling. The data analysis used in this research is descriptive statistical test, classical assumption test, multiple regression analysis test, and hypothesis testing. The results of this study indicate that Risk, Dividend Payout Ratio, and Sales Growth simultaneously have a positive effect on Income Smoothing. And the results of this study indicate that the Risk and Dividend Payout Ratio partially positive effect on income smoothing. In contrast to the Sales Growth variable it does not have a partial negative effect on income smoothing.

**Keyword :** *Risk, Dividend Payout Ratio, Sales Growth, Income Smoothing.*