

ABSTRAK

Hartawan, *Effects of Debt Equity Ratio and Operating Leverage Gain Flattening Against Practices In The Banking Sector Company Listed in Indonesia Stock Exchange (Period 2011-2013)*, guided by Ms. Rilla Gantino.

This study aims to find out why the company did the practice of smoothing earnings, in this study there were 32 banking sector companies listed on the Stock Exchange, were taken during 2011-2013 with a total sample of 96 company, the tool of analysis in this study using Binary logistic analysis.

The results obtained in this study is variable and Operating Leverage DER together significantly influence the practice of income smoothing, and partial variable DER has a significant influence on income smoothing practices while variable Operating Leverage has no significant influence on income smoothing practices.

ABSTRACT

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