ABSTRACT

VIA AFRIANI. *The influence of the size of the company, growth of the company, current ratio, debt to equity ratio, return on assets and company age to practices income smoothing(empirical studies to companies basic industry and chemical listed on the Indonesia Stock Exchange period 2010-2014).(Guided by Mrs. Sri Handayani, SE, M.Ak, MM)*

The purpose of this research is knowing influence the size of the company, growth of the company, current ratio, debt to equity ratio , return on assets and company age to practices income smoothing. Eckel index is used to calculate whether the company using income smoothing or not.

This research using the testing of hypotheses , with the sample of the used is 85 sample. The testing of hypotheses done with analysis binnary logistic regression.Technique the sample collection use purposive sampling. Unit the analysis used is basic industry and chemical.

The result of this research showed that all variable independent significant to practices income smoothing which means model research acceptable .In partial , variable the size of the company have had a positive impact on practices income smoothing, variable growth of the company have a negative influence on practices income smoothing , variable current ratio have a negative influence significant impact on practices income smoothing , variable debt to equity ratio have a negative influence significant impact on practices income smoothing , variable return on assets have a negative influence significant impact on practices income smoothing and variable age company have a negative influence on practices income smoothing .

Keywords*: company size, growth of the company , current ratio , debt to equity ratio , return on assets, company age and income smoothing.*