

## ABSTRAK

**LUVITA DAMAYANTI.** *Pengaruh Good Corporate Governance, Ukuran Perusahaan, Dan Net Profit Margin Terhadap Perataan Laba Pada Industri Property dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia (BEI) Pada Periode 2012-2014 (dibimbing oleh Adrie Putra, SE, MM)*

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance*, ukuran perusahaan dan *net profit margin* terhadap perataan laba. *Good corporate governance* diukur menggunakan indeks pengungkapan *corporate governance*, ukuran perusahaan diukur dengan total asset dan *net profit margin* diukur menggunakan persentase dari perbandingan antara laba bersih dengan penjualan bersih. Perataan laba sebagai variabel dependen diukur dengan indeks eckel.

Penelitian ini menggunakan data sekunder yaitu perusahaan manufaktur sektor industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode pengamatan 2012-2014. Sampel yang digunakan sebanyak 40 perusahaan melalui metode *purposive sampling*. Metode analisis yang digunakan adalah *regresi logistic binary*.

Berdasarkan hasil penelitian disimpulkan bahwa *good corporate governance* berpengaruh positif dan signifikan terhadap perataan laba yang mengartikan bahwa perusahaan *property* dan *real estate* yang sudah menerapkan *good corporate governance* masih terindikasi melakukan perataan laba. Sementara itu variabel ukuran perusahaan dan *net profit margin* tidak terbukti berpengaruh signifikan terhadap perataan laba.

Kata kunci: *good corporate governance*, ukuran perusahaan, *net profit margin*, Perataan laba.

## ABSTRACT

**LUVITA DAMAYANTI. *Effect of Good Corporate Governance, Firm Size, And Net Profit Margin To Income Smoothing On Industrial Property and Real Estate Listed on the Indonesia Stock Exchange (BEI) In the period 2012 to 2014 (Led by Adrie Putra, SE, MM)***

*This study aimed to examine the effect of good corporate governance, the firm size and the net profit margin on income smoothing. Good corporate governance is measured using an index of corporate governance disclosure, firm size measured by total assets and the net profit margin measured by the percentage of the ratio between net profit and net penjualan. Income smoothing as the dependent variable measured by the index Eckel.*

*This study uses secondary data that companies manufacturing food and beverage industry sectors listed on the Indonesia Stock Exchange (IDX) the observation period 2012-2014. The sample used by 40 companies through random sampling method. The analytical method used is a binary logistic regression.*

*Based on the results of the study concluded that good corporate governance and significant positive effect on income smoothing which means that the company property and real estate are already implementing good corporate governance is still indicated to income smoothing. Meanwhile the variable firm size and net profit margins are not shown to have a significant effect on income smoothing.*

**Keywords:** *good corporate governance, the size of the company, net profit margin, earnings smoothing.*