

ABSTRAKSI

Penelitian ini bertujuan untuk menguji Pengaruh Ukuran Perusahaan, Profitabilitas, dan *Financial Leverage* Terhadap Praktik Perataan Laba (Studi Empiris Pada Perusahaan Jasa Sub Sektor Property dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2015). Faktor-faktor yang diuji adalah ukuran perusahaan, profitabilitas dan *financial leverage*. Indeks eckel digunakan untuk menentukan praktik perataan laba.

Perataan laba (Income Smoothing) dapat dilihat dari income smoothing index dimana jika coefficient of variation of earnings ($CV \Delta I \leq CV \Delta S$), maka perusahaan dikatakan melakukan perataan laba. Perhitungan ukuran perusahaan yaitu Ln total aktiva, variable Profitabilitas dengan menggunakan ROA yaitu laba bersih setelah pajak dibagi total aset, dan variabel financial leverage dengan menggunakan DER yaitu total hutang dibagi total modal.

Hasil penelitian diperoleh berdasarkan uji Wald, dimana hasilnya adalah hanya variabel ukuran perusahaan saja yang berpengaruh terhadap praktik perataan laba. Sedangkan berdasarkan Uji Omnibus Test of Model Coefficients, variabel ukuran perusahaan, profitabilitas dan financial leverage berpengaruh secara simultan terhadap praktik perataan laba.

Kata kunci: Ukuran Perusahaan, Profitabilitas, dan Financial Leverage, Income Smoothing.

ABSTRACT

This study aims to analyze the effect of company size, profitability and financial leverage toward income smoothing practice in the property and real estate companies at Indonesian Stock Exchange within a period between 2012-2015. The factors being examined are company size, profitability, and financial leverage. Index Eckel is used to determine the income smoothing practice.

Income smoothing can be seen from income smoothing index wherein if the coefficients of variation of earnings ($CV \Delta I \leq CV \Delta S$), then the company is said to do the income smoothing. Calculation of company size is using by Ln total assets, variable Profitability by using ROA ie net profit after tax divided by total assets and financial leverage by using DER ie total debt divided total equity.

The result obtained based on research of Wald Test (where the result is partial) where the result is only the variable of size companies which influence the income smoothing practice. While based on of Omnibus Test of Model Coefficient, variable company size, profitability, and financial leverage effect simultaneously toward income smoothing practice.

Keyword: Company Size, Profitability and Financial Leverage, Income Smoothing.