

PENGARUH PROFITABILITAS, FINANCIAL LEVERAGE, DAN UKURAN
BADAN USAHA TERHADAP INCOME SMOOTHING PADA BADAN
USAHA YANG TERDAFTAR DI BEI TAHUN 2015-2017

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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh profitabilitas, *financial leverage*, dan ukuran badan usaha terhadap *income smoothing*. Untuk mengukur nilai profitabilitas menggunakan nilai *Return on Equity*, nilai *financial leverage* menggunakan *Debt to Equity*, sedangkan nilai ukuran badan usaha menggunakan $\ln(Total Assets)$. Objek penelitian menggunakan semua badan usaha yang *go public*, badan usaha *go public* non-keuangan, badan usaha *go public* non-keuangan yang memiliki laba negatif, badan usaha *go public* non-keuangan yang memiliki laba positif, badan usaha *go public* non-keuangan yang memiliki aset besar, dan badan usaha *go public* non-keuangan yang memiliki aset kecil, yang terdaftar di Bursa Efek Indonesia untuk periode 2015, 2016, dan 2017. Penulis menggunakan metode analisis regresi untuk mengetahui seberapa besar pengaruh profitabilitas, *financial leverage*, dan ukuran badan usaha terhadap *income smoothing*. Hasil dari penelitian ini adalah (1) pada badan usaha *go public* variabel profitabilitas, *financial leverage*, dan ukuran badan usaha tidak memiliki pengaruh signifikan terhadap praktik *income smoothing*; (2) pada badan usaha *go public* non-keuangan variabel profitabilitas dan *financial leverage* tidak berpengaruh signifikan terhadap *income smoothing*, sedangkan ukuran badan usaha berpengaruh signifikan terhadap *income smoothing*; (3) pada badan usaha *go public* non-keuangan (laba positif) variabel profitabilitas dan *financial leverage* tidak memiliki pengaruh signifikan terhadap *income smoothing*, sedangkan ukuran badan usaha berpengaruh signifikan terhadap *income smoothing*; (4) pada badan usaha *go public* non-keuangan (laba negatif) variabel profitabilitas dan *financial leverage* tidak memiliki pengaruh signifikan terhadap *income smoothing*, sedangkan ukuran badan usaha berpengaruh terhadap *income smoothing*; (5) pada badan usaha *go public* non-keuangan (aset besar) variabel profitabilitas dan *financial leverage* tidak berpengaruh terhadap *income smoothing*, sedangkan ukuran badan usaha berpengaruh terhadap *income smoothing*; (6) pada badan usaha *go public* non-keuangan (aset kecil) variabel profitabilitas, *financial leverage*, dan ukuran badan usaha tidak berpengaruh signifikan terhadap *income smoothing*

Kata kunci: (*profitabilitas, financial leverage, ukuran badan usaha, income smoothing*)

THE EFFECT OF PROFITABILITY, FINANCIAL LEVERAGE, AND SIZE ON
INCOME SMOOTHING IN THE GO PUBLIC COMPANIES IN INDONESIA
STOCK EXCHANGE PERIOD 2015-2016

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ABSTRACT

The purpose of this study is to determine the effect of profitability, financial leverage, and company size to income smoothing. To measure the value of profitability using the value of Return on Equity, the value of financial leverage uses Debt to Equity, while the value of company uses Ln (Total Assets). The research project are companies that go public, non-financial public companies, non-financial public companies that have negative profits, non-financial public companies that have positive profits, non-financial public companies which has large assets, and non-financial public companies that have small assets, which are listed on the Indonesia Stock Exchange for the period of 2015, 2016, and 2017. The author uses regression analysis to know the influence of profitability, financial leverage, and company size to income smoothing. The results of this study were (1) in go-public companies, profitability, financial leverage, and company size do not have a significant effect on income smoothing practices; (2) in non-financial go public companies profitability and financial leverage do not have a significant effect on income smoothing, while company size has a significant effect on income smoothing; (3) in non-financial public companies (positive earnings,) profitability and financial leverage variables do not have a significant effect on income smoothing, while company size has a significant effect on income smoothing; (4) the non-financial public companies (negative earnings), profitability and financial leverage variables do not have a significant effect on income smoothing, while company size affects income smoothing; (5) in non-financial puplib companies (large assets) the profitability and financial leverage variables do not affect income smoothing, while company size influences income smoothing; (6) the non-financial public companies (small assets,) profitability, financial leverage, and company size have no significant effect on income smoothing.

Keywords: *(profitability, financial leverage, company size, income smoothing)*