

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, solvabilitas, dan *politically exposed person* terhadap *income smoothing*. Variabel independen dalam penelitian ini, yaitu *Return on Equity* (ROE) dan *Return on Asset* (ROA) diproksikan untuk profitabilitas, *Debt to Equity Ratio* (DER) dan *Debt to Asset Ratio* (DAR) diproksikan untuk solvabilitas, serta PEP yang didasarkan pada latar belakang dewan komisaris. Penelitian ini menggunakan variabel kontrol, yaitu *audit tenure* dan *firm size*.

Populasi penelitian terdiri dari perusahaan BUMN yang terdaftar di BEI periode 2019-2024 dan pemilihan sampel menggunakan teknik *purposive sampling*. Sampel yang digunakan terdiri dari 111 data sekunder yang diperoleh melalui laporan tahunan. Penelitian ini menggunakan metode regresi logistik biner.

Hasil penelitian menunjukkan bahwa ROE memiliki pengaruh positif dan signifikan terhadap *income smoothing*, sedangkan ROA dan DAR memiliki pengaruh negatif dan signifikan terhadap *income smoothing*, serta DER dan keberadaan PEP tidak memiliki pengaruh signifikan terhadap *income smoothing*.

Kata kunci: *Income smoothing, return on equity, return on asset, debt to equity ratio, debt to asset ratio, politically exposed person, audit tenure, firm size, perusahaan BUMN*

ABSTRACT

This study aims to examine the effect of profitability, solvency, and politically exposed person (PEP) on income smoothing. The independent variables in this study are Return on Equity (ROE) and Return on Asset (ROA) are proxied for profitability, Debt to Equity Ratio (DER) and Debt to Asset Ratio (DAR) are proxied for solvency, and PEP is based on the background of the board of commissioners. This study uses audit tenure and firm size as control variables.

The study population consists of state-owned enterprises listed on the Indonesia Stock Exchange (IDX) for the 2019-2024 period, and the sample selection used a purposive sampling technique. The sample used consists of 111 secondary data sources obtained through annual reports. This study uses binary logistic regression.

The results show that ROE has positive and significant effect on income smoothing, while ROA and DAR have a negative and significant effect on income smoothing. DER and presence of PEP have no significant effect on income smoothing.

Keywords: *Income smoothing, return on equity, return on asset, debt to equity ratio, debt to asset ratio, politically exposed person, audit tenure, firm size, state-owned enterprises*