

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji pengaruh dari karakteristik perusahaan terhadap praktik perataan laba diantara perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia.

Faktor-faktor yang diuji antara lain ukuran perusahaan, rasio profitabilitas perusahaan rasio *leverage* operasi perusahaan. Penelitian ini menggunakan 55 perusahaan yang terdaftar di Bursa Efek Indonesia, dengan periode antara 2002-2006.

Indeks Eckel digunakan untuk menentukan praktik perataan laba dan pengujian hipotesis menggunakan *binary logistic regression*. Hipotesis pertama digunakan untuk menentukan pengaruh ukuran perusahaan terhadap praktik perataan laba. Hipotesis kedua digunakan untuk menentukan pengaruh rasio profitabilitas perusahaan terhadap praktik perataan laba. Hipotesis ketiga digunakan untuk menentukan pengaruh rasio *leverage* operasi perusahaan terhadap praktik perataan laba.

Hasil dari penelitian ini menunjukkan bahwa beberapa perusahaan yang terdaftar di Bursa Efek Indonesia melakukan praktik perataan laba. *Binary logistic regression* menunjukkan bahwa ukuran perusahaan, rasio profitabilitas perusahaan dan *leverage* operasi perusahaan tidak memiliki pengaruh terhadap praktik perataan laba.

Kata kunci: Perataan laba, ukuran perusahaan, rasio profitabilitas perusahaan, *leverage* operasi perusahaan.

ABSTRACT

The aimed of this research was to examine the influence of company's characteristics toward income smoothing practice among listed companies at Indonesia Stock Exchange.

The factors being examined were size of the company, company's profitability ratios and company's operating *leverage* ratios. This research was using 55 companies listed in Indonesia Stock Exchange, with a period between 2002-2006.

Index Eckel is used to determine the income smoothing practice and the hypothesis was tested using *binary logistic regression*. The first hypothesis was used to examine the influence of size of the company to income smoothing. The second hypothesis was used to examine the influence of company's profitability ratios to income smoothing. The third hypothesis was used to examine the influence of company's operating *leverage* ratios to income smoothing.

The result of this research showed that some of the listed companies in Indonesia Stock Exchange were committed to income smoothing practice. *Binary logistic regression* showed that size of the company, company's profitability ratios and company's operating *leverage* ratios did not have influence to income smoothing practice.

Keywords: Income smoothing, size of the company, company's profitability ratios, company's operating *leverage* ratios.