

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *cash holding*, *bonus plan*, reputasi auditor, profitabilitas, *leverage*, *dividend payout ratio* terhadap *income smoothing*. Pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* dari perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2012-2016. Sampel yang digunakan sebanyak 195 sampel dari 39 perusahaan selama 5 tahun. Metode penelitian yang digunakan adalah analisis regresi logistik. Hasil dari penelitian ini menunjukkan bahwa reputasi auditor, profitabilitas dan *leverage* berpengaruh terhadap *income smoothing* sedangkan *cash holding*, *bonus plan*, dan *dividend payout ratio* tidak berpengaruh terhadap *income smoothing*.

Kata Kunci: *cash holding*, *bonus plan*, reputasi auditor, profitabilitas, *leverage*, *dividend payout ratio*.

ABSTRACT

This study aims to examine the effect of cash holding, bonus plan, auditor reputation, profitability, leverage, dividend payout ratio to income smoothing. Sampling in this research using purposive sampling method from property and real estate company listed in Indonesia Stock Exchange (BEI) in year 2012-2016. The sample used was 195 samples from 39 companies for 5 years. The research method used is logistic regression analysis. The result of this research shows that auditor reputation, profitability and leverage have an effect on income smoothing while cash holding, bonus plan, and dividend payout ratio have no effect on income smoothing.

Keywords: *cash holding, bonus plan, auditor reputation, profitability, leverage, dividend payout ratio.*