

ABSTRAK

**PENGARUH PROFITABILITAS, STRUKTUR KEPEMILIKAN
MANAJERIAL, STRUKTUR KEPEMILIKAN INSTITUSIONAL, DAN
UKURAN PERUSAHAAN TERHADAP *INCOME SMOOTHING*
(PERATAAN LABA)
(Studi Pada Perusahaan Perbankan di BEI)**

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Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh pengaruh secara simultan dan parsial dari variabel profitabilitas, struktur kepemilikan manajerial, struktur kepemilikan institusional, dan ukuran perusahaan terhadap *income smoothing* pada perusahaan perbankan di BEI periode 2014-2016. Metode penelitiannya menggunakan metode kuantitatif dengan melakukan uji regresi linier berganda dari variabel profitabilitas, struktur kepemilikan manajerial, struktur kepemilikan institusional, dan ukuran perusahaan terhadap *income smoothing*. Penelitian ini menyimpulkan bahwa berdasarkan hasil uji secara parsial, variabel profitabilitas dan ukuran perusahaan berpengaruh terhadap *income smoothing* pada perusahaan perbankan yang terdaftar di BEI. Sedangkan, variabel struktur kepemilikan manajerial dan struktur kepemilikan institusional tidak berpengaruh terhadap *income smoothing* pada perusahaan perbankan yang terdaftar di BEI. Namun, hasil uji secara simultan menyimpulkan bahwa variabel tingkat profitabilitas, kepemilikan manajerial, kepemilikan institusional, dan ukuran perusahaan berpengaruh positif terhadap perataan laba (*income smoothing*).

Kata Kunci : Profitabilitas, Struktur Kepemilikan, Ukuran Perusahaan, dan *Income Smoothing*.

ABSTRACT

***THE EFFECT OF PROFITABILITY, MANAGERIAL OWNERSHIP
STRUCTURE, INSTITUTIONAL OWNERSHIP STRUCTURE, AND COMPANY
SIZE ON INCOME SMOOTHING
(Study of Banking Companies on the IDX)***

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This study aims to test and analyze the effect of simultaneous and partial influences on the variables of profitability, managerial ownership structure, institutional ownership structure, and firm size on income smoothing in banking companies on the IDX for the period 2014-2016. The research method uses quantitative methods by conducting multiple linear regression tests of variable profitability, managerial ownership structure, institutional ownership structure, and firm size on income smoothing. This study concludes that based on the partial test results, the variable profitability and size of the company affect income smoothing in banking companies listed on the IDX. Meanwhile, the managerial ownership structure and institutional ownership structure have no effect on income smoothing on banking companies listed on the IDX. However, the simultaneous test results concluded that the variable level of profitability, managerial ownership, institutional ownership, and company size had a positive effect on income smoothing.

Keywords: *Profitability, Ownership Structure, Company Size, and Income Smoothing.*