

ABSTRACT

This study aimed to examine the effect of firm size in income smoothing, the effect of profitability on income smoothing and the effect of leverage on income smoothing on the banking companies listed in Indonesia Stock Exchange 2010-2013 period. Discretionary accrual with modified Jones used in this study to identify companies that perform income smoothing practices and who does not perform income smoothing practices. The sample selection by the purposive sampling method, so that a total result is 23 banking companies selected. The total observation for 4 years is 92 observations. Hypothesis testing is performed by binary logistic regression obtain the result that the firm size and the financial leverage affect income smoothing while variable return on assets and net profit margin does not affect the income smoothing's practices.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas dan *financial leverage* terhadap praktik perataan laba pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. *Discretionary accrual* dengan *Modified Jones* digunakan untuk menentukan praktik perataan laba. Penelitian ini menggunakan 23 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia, periode 2010-2013. Pengujian hipotesis menggunakan model analisis regresi logistik untuk menguji pengaruh dari ukuran perusahaan, profitabilitas dan *financial leverage* terhadap tindakan perataan laba. Hasil penelitian menunjukkan bahwa ukuran perusahaan berpengaruh signifikan terhadap praktik perataan laba, *financial leverage* berpengaruh signifikan terhadap praktik perataan laba. Sedangkan profitabilitas tidak berpengaruh signifikan terhadap tindakan perataan laba.

Kata kunci: ukuran perusahaan, *Return On Asset* (ROA), *Net Profit Margin* (NPM) *Financial Leverage*, perataan laba, *Discretionary accrual*.