

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pengaruh *firm size*, *leverage*, *accounting conservatism*, dan *cash holding* terhadap praktik *income smoothing*. Teori sinyal digunakan sebagai landasan teoritis untuk menjelaskan hubungan *firm size*, *leverage*, *accounting conservatism*, dan *cash holding* terhadap praktik *income smoothing*. Populasi pada penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2024. Jenis data yang digunakan adalah data sekunder dengan metode dokumentasi data sekunder yaitu mengumpulkan informasi dari laporan keuangan perusahaan yang diakses melalui *website* Bursa Efek Indonesia atau *website* masing masing perusahaan. Teknik pengambilan sampel melalui *purposive sampling* dengan beberapa kriteria, sehingga diperoleh 290 data. Namun, terdapat data *outlier* sehingga, jumlah sampel yang digunakan sebesar 262 data. Teknik analisis penelitian ini menggunakan analisis regresi logistik. Hasil pengujian menunjukkan *firm size* berpengaruh negatif terhadap praktik *income smoothing*, *leverage* berpengaruh positif praktik *income smoothing*, *accounting conservatism* tidak berpengaruh praktik *income smoothing*, dan *cash holding* berpengaruh positif terhadap praktik *income smoothing*.

Kata kunci: *Firm Size, Leverage, Accounting Conservatism, Cash Holding, dan Income Smoothing*

ABSTRACT

This study aims to examine the effect of firm size, leverage, accounting conservatism, and cash holdings on income smoothing practices. Signaling theory is used as the theoretical basis to explain the relationship between firm size, leverage, accounting conservatism, and cash holdings on income smoothing practices. The population in this study consists of companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2024. The type of data used is secondary data with a secondary data documentation method, which is collecting information from company financial reports accessed through the Indonesia Stock Exchange website or the respective company websites. The sampling technique used purposive sampling with several criteria, resulting in 290 data points. However, there were outlier data, so the number of samples used was 262 data points. The research analysis technique used logistic regression analysis. The test results showed that firm size had a negative effect on income smoothing practices, leverage had a positive effect on income smoothing practices, accounting conservatism had no effect on income smoothing practices, and cash holdings had a positive effect on income smoothing practices.

Keywords: *Firm Size, Leverage, Accounting Conservatism, Cash Holding, dan Income Smoothing*