

ABSTRACT

The research was conducted to determine the effect of ROA (return on asset), NPM (net profit margin), Firm Value, DTA (debt to total asset) and the Firm Size on the practice of income smoothing in banking companies listed on the Indonesia Stock Exchange (IDX). The sample in this study were banking companies listed on the Indonesia Stock Exchange (IDX) during the years 2010-2013. Data were collected through purposive sampling. The analysis is carried out multiple linear regression, t tests and f tests with the first test of classical assumptions. Through multiple linear regression analysis is known that the variable DTA (debt to total asset) has a significant influence on the practice of income smoothing. While the ROA (return on asset), NPM (net profit margin), Firm Value and Firm Size has no effect on the practice of income smoothing.

Key words :ROA (return on asset), NPM (net profit margin, Firm Value, DTA (debt to total asset), Firm Size, Income Smoothing

ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh ROA (*return on asset*), NPM (*net profit margin*), Nilai Perusahaan, DTA (*debt to total asset*) dan Ukuran Perusahaan terhadap *Income Smoothing* pada perusahaan perbankan yang terdaftar di BEI. Sampel pada penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode tahun 2010-2013. Data dikumpulkan melalui metode *purposive sampling*. Analisis yang dilakukan adalah regresi linier berganda, uji t dan uji f dengan terlebih dahulu melakukan uji asumsi klasik. Melalui analisis regresi linear berganda diketahui bahwa variabel DTA (*debt to total asset*) memiliki pengaruh yang signifikan terhadap terjadinya *income smoothing*. Sedangkan variabel ROA (*return on asset*), NPM (*net profit margin*), Nilai Perusahaan dan Ukuran Perusahaan tidak berpengaruh terhadap *income smoothing*.

Kata Kunci : ROA (*return on asset*), NPM (*net profit margin*), Nilai Perusahaan, DTA (*debt to total asset*), Ukuran Perusahaan, *Income Smoothing*