

INTISARI

Penelitian ini dilakukan untuk menguji faktor-faktor yang mempengaruhi praktik perataan laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Jakarta. Faktor-faktor yang diteliti adalah profitabilitas, leverage operasi, besaran perusahaan, *operating profit margin* dan risiko. Sampel yang digunakan dalam penelitian ini sebanyak 35 perusahaan selama periode pengamatan 2000-2004.

Hasil penelitian ini membuktikan bahwa variabel profitabilitas dan risiko mempengaruhi praktik perataan laba, sedangkan variabel leverage operasi, besaran perusahaan, *operating profit margin* tidak mempengaruhi praktik perataan laba.

Kata Kunci: Perataan Laba, Profitabilitas, Leverage Operasi, Besaran Perusahaan

ABSTRACT

This research is designed to examine the factors influencing the income smoothing practices among companies listed on Jakarta Stock Exchange. The factors examine were profitability, operation leverage, size, operating profit margin, risk. To determine the incidence of income smoothing practice, income smoothing index was used. The sample used in this research were 35 companies covering 2000-2004.

The result of the analysis indicated that operation leverage, size, operating profit margin do not influence smoothing practice, except profitability and risk.

Keywords: income smoothing, profitability, operation leverage, size, operating