

INTISARI

Penelitian ini dilakukan untuk menguji apakah analisis pengaruh karakteristik perusahaan terhadap tindakan perataan laba. Praktik perataan laba sebagai cara yang digunakan oleh manajemen untuk mengurangi fluktuasi laba yang dilaporkan agar sesuai dengan target yang diinginkan baik secara artifisial melalui metode akuntansi, maupun secara riil melalui transaksi (Koch, 1981).

Variabel yang sedang diuji adalah ukuran perusahaan, rasio profitabilitas perusahaan, rasio *leverage* operasi perusahaan, net profit margin dan risiko perusahaan. Objek perataan laba dalam penelitian ini adalah laba bersih perusahaan. Penelitian ini menggunakan 49 perusahaan yang terdaftar di Bursa Efek Jakarta, dengan periode antara 2002-2005.

Hipotesis diuji dengan menggunakan binary logistic regression. Hipotesis pertama digunakan untuk menguji pengaruh ukuran perusahaan terhadap perataan laba. Hipotesis kedua digunakan untuk menguji pengaruh rasio profitabilitas perusahaan terhadap perataan laba. Hipotesis ketiga digunakan untuk menguji pengaruh rasio *leverage* operasi perusahaan terhadap perataan laba. Hipotesis keempat digunakan untuk menguji pengaruh net profit perusahaan terhadap perataan laba. Hipotesis kelima digunakan untuk menguji pengaruh risiko perusahaan terhadap perataan laba..

Binary logistic regression menunjukkan bahwa rasio profitabilitas perusahaan dan rasio *leverage* operasi perusahaan mempunyai pengaruh terhadap perataan laba. ukuran perusahaan, net profit margin perusahaan dan risiko perusahaan tidak mempunyai pengaruh terhadap perataan laba.

Kata Kunci: Ukuran Perusahaan, Rasio Profitabilitas Perusahaan, Rasio *Leverage* Operasi Perusahaan, Net Profit Margin, Risiko Perusahaan

ABSTRACT

This research is conducted to examine the influence of analysis company's characteristics toward income smoothing practice among listed companies at Jakarta Stock Exchange. Income smoothing practice is used by the management to diminish the variability of a stream of reported income numbers related to some perceived target stream by manipulating artificial accounting and real transactional variables (Koch, 1981).

The variable being examined were size of the company, company's profitability ratios, company's operating leverage ratios, net profit margin and company's risk. The object of income smoothing in this research is the net profit of the company. The research was using 49 companies listed in Jakarta Stock Exchange, with the period between year 2002-2005.

The hypothesis was tested using binary logistic regression. The first hypothesis was used to examine the influence of size of the company to income smoothing. The second hypothesis was used to examine the influence of company's profitability ratio to income smoothing. The third hypothesis was used to examine the influence of company's operating leverage ratios to income smoothing. The fourth hypothesis was used to examine the influence of net profit margin to income smoothing. The fifth hypothesis was used to examine the influence of company's risk to income smoothing.

Binary logistic regression showed that company's profitability ratios and company's operating leverage ratios did have significant influence to income smoothing, size of the company, net profit margin and company's risk did not have significant influence to income smoothing.

Keywords: size of the company, company's profitability ratios, company's operating leverage ratios, net profit margin, company's risk, income