

ABSTRAK

Penelitian ini dimaksudkan untuk menguji pengaruh Ukuran Perusahaan, *Return On Asset*, *Net Profit Margin*, dan *Winner/Loser Stock* terhadap Praktik Perataan Laba (*Income Smoothing*). Suatu studi pada perusahaan jasa sektor keuangan sub sektor bank yang terdaftar di Bursa Efek Indonesia periode 2011-2015. Sampel diambil dengan menggunakan teknik *Purposive Sampling* dengan penilaian kriteria tertentu sehingga didapat 25 sampel perusahaan dengan jumlah data yang digunakan 125 data. Teknik analisis data menggunakan analisis regresi logistik, analisis korelasi ETA, koefisien determinasi (*Nagelkerke R Square*), serta pengujian dengan menggunakan uji *Wald Test* dengan pengolahan data dibantu oleh *Software SPSS V 21.0 for windows*.

Hasil penelitian menunjukkan bahwa secara parsial Ukuran Perusahaan berpengaruh signifikan terhadap praktik Perataan Laba (*income smoothing*), *Return On Asset* berpengaruh signifikan terhadap praktik Perataan Laba (*income smoothing*), *Net Profit Margin* berpengaruh signifikan terhadap praktik Perataan Laba (*income smoothing*), dan *Winner/Loser Stock* tidak berpengaruh terhadap praktik Perataan Laba (*income smoothing*). Secara simultan menunjukkan bahwa Ukuran Perusahaan, *Return On Asset*, *Net Profit Margin*, dan *Winner/Loser Stock* tidak berpengaruh terhadap praktik Perataan Laba (*income smoothing*).

Kata kunci : Ukuran Perusahaan, *Return On Asset*, *Net Profit Margin*, *Winner/Loser Stock*, dan Perataan Laba.

ABSTRACT

This research is intended to test the effect of Company Size, Return On Assets, Net Profit Margin, and Winner / Loser Stock against Income Smoothing Practice. A study of financial services companies of the bank sub sector listed on the Indonesia Stock Exchange period 2011-2015. Samples were taken by using purposive sampling technique with certain criterion criterion to get 25 sample company with amount of data used 125 data. Data analysis technique used logistic regression analysis, ETA correlation analysis, determination coefficient (Nagelkerke R Square), and test by using Wald Test test with data processing assisted by SPSS V 21.0 for windows.

The results showed that partially Corporate Size has significant effect to the practice of Income Smoothing, Return On Asset has significant effect to the practice of Income Smoothing, Net Profit Margin has significant effect to the practice of income smoothing, and Winner/Loser Stock has no effect on the practice of Income Smoothing, Simultaneously shows that Company Size, Return On Assets, Net Profit Margin, and Winner/Loser Stock have no effect on the practice of income smoothing.

Keywords: Company Size, Return On Asset, Net Profit Margin, Winner / Loser Stock, and Income smoothing.