ABSTRACT

This research is intended to test the effect of company size, Rentability Ratio, dan Winner or loser stock against Income Smoothing Practice. A studi of financial service companies of the bank sub sector listed on the Indonesia Stock Exchange period 2008-2015. Samples were taken by using purposive sampling technique with certain criterion criterion to get 13 samples company with amount of data used 104 data. Data analysis technique ised logistic regression analysis, ETA correlation analysis, determination coefficient (Negelkerke R Square), and test by using Wald Test test with data processing assisted by SPSS V 22.0 for windows.

The result shows that partially Company Size, Rentability, and Winner or Loser Stock have significant effect to income smoothing practice. The magnitude of firm size influence on the practice of income smoothing of 52,3%, Rentability to the practice of income smoothing of 32,7%, and winner or loser stock against the practice of income smoothing of 5,1%. And simultaneously there is influence of Company Size, Rentability, and Winner or Loser Stock to practice income smoothing with the amount of simultaneous influence equal to 52,7% and the rest 43,7% influenced by other factors not studied like factor Net Profit Margin, Debt to Equity Ratio, Financial Leverage, and *Liquidity*.

***Keyword** : Company Size, Rentability Ratio, Winner or Loser Stock, and Income Smoothing.*