

Risa Febriana, 10322051, **Pengaruh Firm Size Perusahaan, Operating Profit Margin, Financial Leverage, Dividend Payout Ratio, dan Firm Value Terhadap Income Smoothing**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, November, 2014.

Abstraksi

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, *operating profit margin*, *financial leverage*, kebijakan dividen, dan nilai perusahaan terhadap perataan laba (studi kasus pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia pada tahun 2010-2012). Faktor-faktor yang diuji adalah ukuran perusahaan, *operating profit margin*, *financial leverage*, kebijakan dividen dan nilai perusahaan. Indeks eckel digunakan untuk menentukan praktik perataan laba.

Penelitian ini menggunakan 26 perusahaan manufaktur terdaftar di Bursa Efek Indonesia, periode 2010-2012, sebagai sampel. Pengujian hipotesis menggunakan model analisis regresi linear berganda untuk menguji pengaruh ukuran perusahaan, *operating profit margin*, *financial leverage*, kebijakan dividen, dan nilai perusahaan terhadap perataan laba.

Hasil penelitian bahwa ukuran perusahaan, *financial leverage*, dan nilai perusahaan tidak berpengaruh signifikan terhadap tindakan perataan laba. *operating profit margin* dan *dividend payout ratio* pada perusahaan manufaktur berpengaruh signifikan terhadap tindakan perataan laba.

Kata kunci: Ukuran Perusahaan, OPM, *Financial Leverage*, *Dividend Payout Ratio*, Nilai Perusahaan dan Perataan Laba

Risa Febriana, 10322051, *Effect Firm Size Perusahaan, Operating Profit Margin, Financial Leverage, Dividend Payout Ratio, and Firm Value on Income Smoothing*, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, November, 2014.

Abstract

This study aims to analyze the effect of company size, operating profit margin, financial leverage, dividend payout ratio, and company value toward income smoothing among listed manufacture companies at Indonesian Stock Exchange. The factors being examined are company size, operating profit margin, financial leverage, dividend payout ratio, and company value.

Index Eckel is used to determine the income smoothing practice. The study is using 26 manufacture companies that listed in Indonesia Stock Exchange, within a period between 2010-2012. The examination of hypothesis method using multivariate regrestion to examine the influence of company size, operating profit margin, financial leverage, dividend payout ratio, and company value toward income smoothing.

The result of this study indicate that company size, financial leverage and Company value don't have significant effect to income smoothing. Whereas Operating profit margin and dividend payout ratio have significant effect to income smoothing.

Keywords: *firm size, operating profit margin, financial leverage, dividend payout ratio, firm value and income smoothing.*