

Liliyanty Cahya Ningrum, 14321014, **Analisis Faktor-Faktor yang Mempengaruhi Tindakan Perataan Laba pada Perusahaan Industri Barang Konsumsi yang Terdaftar Di BEI**, Fakultas Ekonomi Dan Bisnis, Universitas Muhammadiyah Gresik, Mei, 2018

ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis adanya pengaruh *financial leverage*, *profitabilitas* dan ukuran perusahaan terhadap tindakan perataan laba. Sampel terpilih sebanyak 19 perusahaan dengan metode purposive sampling di Bursa Efek Indonesia pada tahun periode 2013 sampai 2016. Analisis data menggunakan regresi linier berganda.

Hasil penelitian menunjukkan secara simultan *financial leverage*, *profitabilitas* dan ukuran perusahaan secara bersama-sama berpengaruh terhadap tindakan perataan laba. Sedangkan secara parsial *financial leverage* tidak berpengaruh signifikan terhadap tindakan perataan laba. Sedangkan *profitabilitas* dan ukuran perusahaan berpengaruh signifikan terhadap tindakan perataan laba.

Kata Kunci: *perataan laba, financial leverage, profitabilitas, ukuran perusahaan*

Liliyanty Chahya Ningrum, 14321014, *Factor Analysis Affecting Profit Income Actions on the Company's Consumer Goods Industry Listed at BEI*, Faculty of Economics and Business, Muhammadiyah University of Gresik, May, 2018

ABSTRACTION

This study aims to analyze the influence of financial leverage, profitability and firm size to the income smoothing action. Sample selected as many as 19 companies with purposive sampling method in Indonesia Stock Exchange in the period 2013 to 2016. Data analysis using multiple linear regression.

The results in this study indicate that simultaneously financial leverage, profitability and firm size together affect the action income smoothing. While the partial financial leverage has no significant effect on the action of income smoothing. While profitability and firm size have a significant effect to income smoothing action.

Keywords: *income smoothing, financial leverage, profitability, firm size*