

**PENGARUH KEPEMILIKAN PUBLIK, DER (*DEBT TO EQUITY RATIO*),
UKURAN PERUSAHAAN DAN *LEVERAGE OPERATION* TERHADAP
PRAKTIK PERATAAN LABA
(Studi Empiris Perusahaan Non Keuangan yang Terdaftar di Indeks
KOMPAS100 Periode 2013-2015)**

***THE INFLUENCE OF PUBLIC OWNERSHIP, DER (DEBT TO EQUITY
RATIO), COMPANY SIZE AND LEVERAGE OPERATION TO THE INCOME
SMOOTHING PRACTICE
(Empirical Study Non Financial Company Listed on Index KOMPAS100 Period
2013 - 2015)***



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