

## INTISARI

Penelitian ini bertujuan untuk mengalisis Pengaruh Ukuran Perusahaan, Return on Asset, Leverage Operasi, Likuiditas, dan Winner/Loser Stock terhadap Praktik Perataan Laba. Penelitian ini menggunakan sampel perusahaan yang terdaftar di Bursa Efek Indonesia periode 2012-2016. Metode pemilihan sampel menggunakan *purposive sampling* sehingga pengambilan sampel sesuai dengan kriteria peneliti. Dalam penelitian ini sampel berjumlah 275 sebanyak 55 perusahaan. Alat analisis yang digunakan adalah analisis *regresi binary logistic* karena variabel dependen berupa dikotomi..

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan, *return on asset*, *leverage* operasi, likuiditas, dan *winner/loser stock* tidak berpengaruh terhadap praktik perataan laba.

Kata kunci : Ukuran Perusahaan, *Return on Asset*, *Leverage* Operasi, Likuiditas, *Winner/Loser Stock*, dan Perataan Laba.

## *ABSTRACT*

*This study aimed to analys the influence company size, retun on asset, leverage operation, liquidity, and winner/loser stock on the income smoothing practice. This study uses a sample listed on the Stock Exchange period 2012-2016. Sample selection method used was purposive sampling to the sample in accordance with the required criteria. This study uses 275 samples of 55 companies. This analytical methods namely binary logistic regression for dichotomous dependent variable form.*

*The results of this study indicate that company size, return on asset, leverage operation, liquidity, and winner / loser stock have no effect on the practice of income smoothing.*

*Keywords : company size, return on asset, leverage operation, liquidity, winner / loser stock, and income smoothing.*