

## **ABSTRAK**

# **PENGARUH UKURAN PERUSAHAAN, UMUR PERUSAHAAN, PROFITABILITAS DAN LEVERAGE TERHADAP *PROPENSITY INCOME SMOOTHING***

**(Studi empiris pada Perusahaan Manufaktur yang terdaftar  
di BEI periode 2018-2020)**

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Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh ukuran perusahaan, umur perusahaan, profitabilitas dan leverage terhadap *propensity income smoothing*. Variabel dependen dalam penelitian ini adalah *propensity income smoothing*, sedangkan variabel independen dalam penelitian ini adalah ukuran perusahaan, umur perusahaan, profitabilitas dan leverage. Metode pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* dengan studi empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2018-2020. Data penelitian ini merupakan data sekunder yang dianalisis menggunakan regresi linier berganda dengan alat analisis SPSS versi 20. Hasil penelitian ini menunjukkan bahwa profitabilitas berpengaruh terhadap *propensity income smoothing*, sedangkan ukuran perusahaan, umur perusahaan, dan leverage tidak berpengaruh terhadap *propensity income smoothing*.

Kata kunci : Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Leverage  
*Propensity Income Smoothing*.

## **ABSTRACT**

# **THE EFFECT OF COMPANY SIZE, COMPANY AGE, PROFITABILITY, AND LEVERAGE ON PROPENSITY INCOME SMOOTHING**

**(An Empirical Study on Manufacturing Companies Listed  
on the IDX for the 2018-2020 Period)**

**By**

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The purpose of this study was to empirically find out the effect of company size, company age, profitability, and leverage on propensity income smoothing. The dependent variable in this study was propensity income smoothing, while the independent variables in this study were company size, company age, profitability, and leverage. The sampling method in this study used purposive sampling with the empirical study on Manufacturing Companies listed on the Indonesia Stock Exchange in 2018-2020. The research data was secondary data which was analyzed using multiple linear regression with the SPSS version 20 analysis tool. The results of this study showed that profitability had an effect on the propensity of income smoothing, while company size, company age, and leverage did not have an effect on the propensity of income smoothing.

**Keywords : Company Size, Company Age, Profitability, Leverage, Propensity  
Income Smoothing.**

