

## ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh profitabilitas, ukuran perusahaan, *financial leverage*, *net profit margin* dan *price earning ratio* terhadap praktik perataan laba. Pengambilan sampel menggunakan metode *purposive sampling* dan menggunakan metode analisis regresi logistik terhadap perusahaan manufaktur yang terdaftar di BEI pada periode 2015-2017. Hasil penelitian ini adalah profitabilitas, *financial leverage*, ukuran perusahaan, *net profit margin* dan *price earning ratio* tidak berpengaruh signifikan terhadap perataan laba.

Kata kunci : Profitabilitas, *financial leverage* (FL), ukuran perusahaan (*size*), *net profit margin* (NPM), *price earning ratio* (PER).

## ***ABSTACT***

*This study aims to empirically prove the influence of profitability, financial leverage, firm size, net profit margin and price earning ratio. Sampling using the purposive sampling method and the analysis method used was logistic regresion of manufacturing comapnies registered at IDX on period by 2015-2017. The results of this study are profitability, financial leverage, firm size, net profit margin and price earning ratio is have not significant impact on income smoothig.*

*Key words: Profitabilitas, financial leverage (FL), firm size (size), net profit margin (NPM), price earning ratio (PER)*