ABSTRAK

PENGARUH UKURAN PERUSAHAAN, RASIO PROFITABILITAS, *FINANCIAL LEVERAGE*, DAN KEPEMILIKAN PUBLIK TERHADAP PRAKTIK PERATAAN LABA PADA PERUSAHAAN SEKTOR *PROPERTY* DAN *REAL ESTATE* YANG TERDAFTAR DI BURSA EFEK INDONESIA

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Penelitian ini bertujuan menganalisis pengaruh ukuran perusahaan, rasio profitabilitas, *financial leverage*, dan kepemilikan publik terhadap praktik perataan laba pada perusahaan sektor properti dan real estat yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2023. Data sekunder diperoleh dari laporan keuangan tahunan yang dipilih melalui metode *purposive sampling* dengan total 65 sampel. Praktik perataan laba diukur menggunakan Indeks Eckel, sedangkan analisis data dilakukan dengan regresi logistik menggunakan SPSS 25. Hasil penelitian menunjukkan bahwa ukuran perusahaan tidak berpengaruh signifikan terhadap praktik perataan laba, sedangkan rasio profitabilitas, *financial leverage*, dan kepemilikan publik berpengaruh positif dan signifikan. Temuan ini mengindikasikan bahwa semakin tinggi tingkat profitabilitas, *leverage*, dan kepemilikan publik, semakin besar kecenderungan perusahaan melakukan perataan laba untuk menjaga citra keuangan dan mengurangi asimetri informasi. Nilai Nagelkerke R Square sebesar 35,4% menunjukkan bahwa keempat variabel independen hanya mampu menjelaskan sebagian variasi praktik perataan laba. Penelitian ini diharapkan dapat memberikan kontribusi bagi investor, manajemen, dan literatur akuntansi terkait praktik perataan laba di Indonesia.

Kata Kunci: *Perataan Laba, Ukuran Perusahaan, Rasio Profitabilitas, Financial Leverage, Kepemilikan Publik, Regresi Logistik*

ABSTRACT

THE EFFECT OF COMPANY SIZE, PROFITABILITY RATIO, FINANCIAL LEVERAGE, AND PUBLIC OWNERSHIP ON INCOME SMOOTHING PRACTICES IN PROPERTY AND REAL ESTATE SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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This study aims to analyze the effect of firm size, profitability ratio, financial leverage, and public ownership on income smoothing practices in property and real estate companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period. Secondary data were obtained from annual financial reports selected using a purposive sampling method with a total of 65 samples. Income smoothing was measured using the Eckel Index, while data analysis was conducted through logistic regression using SPSS 25. The results indicate that firm size has no significant effect on income smoothing practices, whereas profitability ratio, financial leverage, and public ownership have positive and significant effects. These findings suggest that higher profitability, leverage, and public ownership levels increase the likelihood of companies engaging in income smoothing to maintain financial image and reduce information asymmetry. The Nagelkerke R Square value of 35.4% shows that the independent variables explain only a portion of the variation in income smoothing practices. This study is expected to provide insights for investors, management, and accounting literature regarding income smoothing practices in Indonesia.

Keywords: *Income Smoothing, Firm Size, Profitability Ratio, Financial Leverage, Public Ownership, Logistic Regression*