

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan menemukan bukti empiris mengenai pengaruh dewan komisaris independen, kepemilikan manajerial, kepemilikan institusional, dan efektivitas komite audit terhadap perataan laba pada perusahaan manufaktur yang terdaftar di BEI periode 2016-2018.

Sampel yang dipilih menggunakan metode *purposive sampling* dan hasilnya diperoleh sampel sebanyak 162 perusahaan. Alat analisis yang digunakan dalam penelitian ini adalah regresi logistik.

Hasil pengujian menunjukkan bahwa efektivitas komite audit berpengaruh positif terhadap perataan laba. Sementara itu, dewan komisaris independen, kepemilikan manajerial, dan kepemilikan institusional tidak berpengaruh terhadap perataan laba.

Kata Kunci : Perataan Laba, Dewan Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional, dan Efektivitas Komite Audit.

## ***ABSTRACT***

*This research aims to examine and find empirical evidence about the influence of independent board of commissioners, managerial ownership, institutional ownership, and audit committee effectiveness of income smoothing in manufacturing companies listed on Stock Exchange in the 2016-2018 period.*

*Samples were selected using a purposive sampling method and the result obtained were 162 companies. The analytical tool used in this study is Logistic Regression.*

*The test result show that the audit committee effectiveness has a positive effect on income smoothing. Meanwhile, the independent board of commissioner, managerial ownership, and institutional ownnership do not affect income smoothing.*

*Keywords : Income Smoothing, Independent Board of Commissioners, Managerial Ownership, Institutional Ownership, and Audit Committee Effectiveness*