

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan menguji pengaruh harga saham, profitabilitas, kepemilikan institusional, ukuran perusahaan, dividen dan *financial leverage* pada praktik perataan laba di sektor *property, real estate and building construction* yang terdaftar di Bursa Efek Indonesia selama periode 2014 – 2018. Metode pengambilan sampel menggunakan *purposive judgment* dengan teknik analisis *logistic regression*.

Temuan penelitian ini menunjukkan bahwa kepemilikan institusional berpengaruh negatif dan signifikan terhadap praktik perataan laba, sedangkan harga saham, profitabilitas, deviden dan *financial leverage* berpengaruh positif dan tidak signifikan terhadap praktik perataan laba. Namun, ukuran perusahaan berpengaruh negatif dan tidak signifikan terhadap praktik perataan laba.

**Kata Kunci** : Harga Saham, Profitabilitas, Kepemilikan Institusional, Ukuran Perusahaan, Deviden, *Financial Leverage* dan Perataan Laba.

## **ABSTRACT**

*The purpose of this study is to analytic and examine the effect share price, profitability, institutional ownership, company size, devidend and financial leverage on income smoothing practices at property, real estate and building construction companies sector listed on Indonesia Stock Echange during 2014 – 2018. The sampling method uses purposive judgment with data analytic using logistic regression.*

*The finding indicates that institusional ownership has negative influence and significant on income smoothing practice, on the contrary there is in share price, profitability, devidend and financial leverage positive influence and no significant on income smoothing practice. However, company size negative influence and no significant on income smoothing practice.*

**Keywords** : *Share Price, Profitability, Institutional Ownership, Company Size, Dividends, Financial Leverage and Income Smoothing.*