

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh *Cash Holding*, *Political Cost*, *Financial Leverage*, dan Nilai perusahaan terhadap praktik Perataan Laba pada Perusahaan Pertambangan yang terdaftar di BEI periode 2016-2018.

Pengumpulan atau penghimpunan data menggunakan metode *Purpose Sampling*, dengan jumlah data yang diperoleh dan sesuai dengan kriteria yaitu 72 perusahaan. Alat analisis yang digunakan yaitu Regresi Linear Berganda.

Hasil dari penelitian ini menyatakan bahwa Perataan Laba tidak dipengaruhi oleh *Cash Holding* dan *Political Cost*, sedangkan Perataan Laba dipengaruhi negatif oleh *Financial Leverage* dan Perataan Laba dipengaruhi positif oleh Nilai Perusahaan.

Kata Kunci: Perataan Laba, *Cash Holding*, *Political Cost*, *Financial Leverage*, dan Nilai Perusahaan

ABSTRACT

This research aims to determine the effect of Cash Holding, Political Costs, Financial Leverage, and Value of Company on the practice of Income Smoothing in Mining companies listed on the Stock Exchange in the 2016-2018 period.

The collection of data using the Purpose Sampling method, with the amount of data obtained and in accordance with the criteria of 72 companies. The analytical tool used is Multiple Linear Regression.

The results of this research stated that Income Smoothing was not affected by Cash Holding and Political Costs, while Income Smoothing was negatively affected by Financial Leverage and Income Smoothing positively affected by Value of Company

Keyword: Income Smoothing, Cash Holding, Political Cost, Financial Laverage, and Value of Company