

ABSTRAK

Penelitian ini diharapkan dapat mengetahui profitabilitas perusahaan manufaktur di BEI, *leverage* operasi, dan *size company* mempengaruhi perataan laba. 104 menjadi sampel penelitian perusahaan terpilih, *purposive sampling* digunakan dalam penelitian ini dan pendekatan kuantitatif. Data sekunder yang peneliti gunakan dan diperoleh dari penyusunan laporan keuangan terpilih di periode 2020-2022. Metode analisis yang digunakan adalah analisis regresi logistik. Temuan penelitian menunjukkan perataan laba dipengaruhi secara signifikan oleh ukuran perusahaan dan profitabilitas, sedangkan *leverage* operasi tidak berpengaruh terhadap perataan laba perusahaan manufaktur yang tercatat di BEI. *Profitability* berdampak pada perataan laba, yang artinya bahwa kondisi keuangan terutama kas perusahaan meningkat sehingga perusahaan dapat membayar seluruh komitmen berkelanjutan perusahaan. *Leverage* operasi tidak mempengaruhi perataan laba karena merugikan pihak luar terutama *lessor* dan *financial backer*, sehingga ketika pemberian data laporan pihak perusahaan akan lebih hati-hati. Ukuran perusahaan mempengaruhi perataan laba, artinya *large companies* dipandang lebih mendasar bagi investor sehingga perusahaan besar perlu menunjukkan kinerja baik dengan menunjukkan laba stabil kepada investor.

Kata kunci: Profitabilitas, Leverage Operasi, Ukuran Perusahaan, Perataan Laba

ABSTRACT

This research is expected to be able to determine the profitability of manufacturing companies on the IDX, operating leverage, and company size affecting income smoothing. 104 became the research sample of selected companies, purposive sampling was used in this research and a quantitative approach. Secondary data that researchers use and obtained from the preparation of selected financial reports in the 2020-2022 period. The analytical method used is logistic regression analysis. Research findings show that income smoothing is significantly influenced by company size and profitability, while operating leverage has no effect on income smoothing of manufacturing companies listed on the IDX. Profitability has an impact on profit smoothing, which means that the company's financial condition, especially cash, improves so that the company can pay all of the company's ongoing commitments. Operating leverage does not affect income smoothing because it is detrimental to outside parties, especially lessors and financial backers, so that when providing reporting data the company will be more careful. Company size affects profit smoothing, meaning that large companies are seen as more fundamental for investors, so large companies need to show good performance by showing stable profits to investors.

Keywords: Profitability, Operating Leverage, Company Size, Profit Smoothing