PENGARUH UKURAN PERUSAHAAN, *RETURN ON EQUITY* (ROE), *DEBT TO EQUITY RATIO* (DER), DAN *OPERATING* LEVERAGE (DOL) TERHADAP PERATAAN LABA PADA PERUSAHAAN *FOOD AND BEVERAGES* YANG TERDAFTAR DI BURSA EFEK INDONESIA

ABSTRAK

Penelitian bertujuan dalam menganalisis dan menilai bagaimana pengaruh ukuran perusahaan, return on equity (ROE), debt to equity ratio (DER), serta oeparting leverage pada perataan laba di perusahaan food and beverage pada Bursa Efek Indonesia total 50 perusahaan tahun 2016-2019. Teknik penentuan sampel pada riset ini memakai teknik *purposive sampling*, maka data akhir digunakan adalah 10 perusahaan. Metode pengumpulan data pada penelitian yaitu studi dokumentasi. Teknik analisis regresi linear berganda dipakai pada observasi ini. Berdasarkan pengolahan data koefisien determinasi, ditemukan nilai *Adjusted R Square* adalah 49,9%. Hasil studi menggambarkan jika ukuran perusahaan, return on equity, debt to equity ratio, operating leverage serta *firm size* memiliki pengaruh secara bersamaan serta signifikan pada nilai perusahaan di food and beverage yang tertera pada Bursa Efek Indonesia periode 2016 -2019. Secara parsial ukuran perusahaan berpengaruh positif signifikan terhadap perataan laba, return on equity memiliki pengaruh positif signifikan terhadap perataan laba, debt to equity berpengaruh positif signifikan terhadapn perataan laba, dan operating leverage memiliki pengaruh positif signifikan terhadap perataan laba pada perusahaan food and beverage di BEI tahun 2015-2019.

Kata Kunci : ukuran perusahaan, return on equity, debt to equity ratio, operating leverage

ABSTRACT

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The objective of the study is to test and analyze the effect of company size, return on equity, and debt to equity ratio and operating leverage. The research used a quantitative research method. This type of research is quantitative descriptive research. The data collection was performed by a study of documentation. The research data were taken by using a purposive sampling technique. The research data were analyzed by using multiple linear regression analysis, determination coefficient, partial testing and simultaneous testing. Partially, the result shows that company size has a negative and insignificant effect on income smoothing, return on equity partially has a positive and significant effect on income smoothing, debt to equity ratio partially does not affect income smoothing, operating leverage partially has a positive and significant effect on income smoothing. Simultaneously, company size, return on equity, debt to equity ratio and operating leverage have a significant effect on income smoothing in the Food And Beverage Company listed on the Indonesia Stock Exchange.

Keywords: Debt to Equity Ratio, Operating Leverage, Income Smoothing, Return On Equity, Company Size.