



KEMENTERIAN RISET, TEKNOLOGI DAN PENDIDIKAN TINGGI
UNIVERSITAS SYIAH KUALA
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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

PENGARUH OPERATING PROFIT MARGIN, DIVIDEND PAYOUT RATIO, PROFITABILITAS, DAN PRICE EARNING RATIO TERHADAP PRAKTIK PERATAAN LABA PADA PERUSAHAAN LQ-45 YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2010-2014

ABSTRACT

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The objectives of this research are to examine (1) the effect of operating profit margin, dividend payout ratio, profitability, and price earning ratio simultaneously on income smoothing, and (2) the effect of operating profit margin, dividend payout ratio, profitability, and price earning ratio partially on income smoothing.

The method used in this research is purposive sampling method. The sample of this research is LQ-45 company listed in Indonesia Stock Exchange during 2010 until 2014. The analysis method used in the research is logistic regression.

The result of this research are (1) operating profit margin, dividend payout ratio, profitability, and price earning ratio simultaneously have an effect on the income smoothing, (2) operating profit margin and dividend payout ratio partially have an effect on the income smoothing and, (3) profitability and price earning ratio have not effect on the income smoothing

Keywords: operating profit margin, dividend payout ratio, profitability, price earning ratio, and income smoothing

ABSTRAK

Penelitian ini bertujuan untuk menguji (1) pengaruh operating profit margin, dividend payout ratio, profitabilitas, dan price earning ratio secara bersama-sama terhadap praktik perataan laba, dan (2) pengaruh operating profit margin, dividend payout ratio, profitabilitas, dan price earning ratio secara parsial terhadap praktik perataan laba.

Metode penelitian yang digunakan dalam penelitian ini adalah metode purposive sampling. Sampel dalam penelitian ini adalah perusahaan LQ-45 yang terdaftar di Bursa Efek Indonesia periode 2010 hingga 2014. Metode analisis yang digunakan dalam



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penelitian ini adalah regresi logistik.

Hasil penelitian ini menunjukkan (1) operating profit margin, dividend payout ratio, profitabilitas, dan price earning ratio secara bersama-sama berpengaruh terhadap praktik perataan laba, (2) operating profit margin dan dividend payout ratio berpengaruh secara parsial terhadap praktik perataan laba, dan (3) profitabilitas dan price earning ratio tidak berpengaruh terhadap praktik perataan laba.

Kata Kunci: operating profit margin, dividend payout ratio, profitabilitas, price earning ratio, and income smoothing