ABSTRAK

PENGARUH *CASH HOLDING, FIRM SIZE,* DAN *LEVERAGE* TERHADAP *PRAKTIK INCOME SMOOTHING*

(Survei pada Perusahaan BUMN yang Terdaftar di Bursa Efek Indonesia Periode 2016-2023)

Oleh:

Dini Apriliani
NPM. 213403009

Pembimbing I : Prof. Dr. H. Dedi Kusmayadi S.E., M.Si., Ak., CA., CRA., CRP., ACPA., CPA., CSBA., Asean CPA.

Pembimbing II : Wildan Dwi Dermawan S.E., M.Ak., Ak., CA.

Penelitian ini bertujuan untuk mengetahui *Cash holding, Firm size, Leverage* dan *Income smoothing* pada Perusahaan BUMN di BEI periode 2016-2023. Selain itu untuk mengetahui pengaruh *Cash holding*, *Firm size* dan *Leverage* terhadap Praktik *Income smoothing* secara parsial dan bersama-sama pada Perusahaan BUMN di BEI periode 2016-2023. Metode penelitian yang digunakan yaitu metode penelitian kuantitatif dengan pendekatan deskriptif. Sedangkan, teknik pemilihan sampel yang digunakan adalah metode *purposive sampling*. Teknik pengumpulan data yang digunakan adalah data sekunder yang didapat melalui kajian pustaka dan sumber lain yang relevan. Alat analisis yang digunakan adalah analisis regresi data panel. Hasil penelitian ini menunjukan bahwa: (1) *Cash holding* secara parsial berpengaruh negatif dan signifikan terhadap praktik *Income smoothing*; (2) *Firm size* secara parsial berpengaruh negatif dan signifikan terhadap praktik *Income smoothing*; (3) *Leverage* secara parsial berpengaruh positif dan signifikan terhadap praktik *Income smoothing*; (4) *Cash holding*, *Firm size,* dan *Leverage* secara bersama-sama berpengaruh signifikan terhadap praktik *Income smoothing*.

Kata Kunci: *Cash holding*, *Firm size, Leverage*, *Income smoothing*.

ABSTRACT

THE INFLUENCE OF CASH HOLDING, FIRM SIZE, AND LEVERAGE ON INCOME SMOOTHING PRACTICES

(A Survey of State-Owned Enterprises (SOEs) Listed on the Indonesia Stock Exchange (IDX) for the Period 2016-2023)

By:

Dini Apriliani

213403009

Guide I : Prof. Dr. H. Dedi Kusmayadi S.E., M.Si., Ak., CA., CRA., CRP., ACPA., CPA., CSBA., Asean CPA

Guide II : Wildan Dwi Dermawan S.E., M.Ak., Ak., CA.

This study aims to determine Cash holding, Firm size, Leverage and Income smoothing Practices in issuers in the SOEs Companies on the IDX for the 2016-2023 period. In addition, to determine the influence of Cash holding, Firm size, and Leverage on Income smoothing Practices and jointly on issuers in the SOEs Companies on the IDX for the 2016-2023 period. The research method used is a quantitative research method with a descriptive approach. Meanwhile, the sample selection technique used is the purposive sampling method. The data collection technique is secondary data obtained through literature review and other relevant sources. The analysis tool used is panel data regression analysis. The results of this study show that: (1) Cash holding partially has a negative and significant effect on Income smoothing Practices; (2) Firm size partially has a negative and significant effect on Income smoothing Practices; (3) Leverage partially has a positive and significant effect on Income smoothing Practices; (4) Cash holding, Firm size, and Leverage together have a significant effect on Income smoothing Practices.

Keywords: Cash holding, Firm size, Leverage, Income smoothing