

## **ABSTRACT**

*This research's target is to know that the effects of profitability, financial leverage, dividen policy and company size exist or no in the income smoothing of manufacture company which are listed in BEI from 2013 to 2015. The method which is used for sampling is "purposive sampling" method. There are 23 sample in total for this research. "Analisis regresi berganda" method is used for testing the hypothesis with help from application named "SPSS version 20". The result shows that first hypothesis (Ha1) Profitability does not have effect in income smoothing which is showed by significant result  $0,144 > 0,05$ . The second hypothesis (Ha2) financial leverage does not have effect in income smoothing that is showed by significant result  $0,284 > 0,05$ . The third hypothesis (Ha3) there is not effect from dividen policy to the income smoothing which is showed by significant result  $0,682 > 0,05$ . The fourth and the last hypothesis (Ha4) the company Size not effect to the income smoothing which is known by significant result  $0,311 > 0,05$ .*

**Keywords : Profitabilitas, Financial Leverage, Dividen Policy, Company Size, Income Smoothing.**