

ABSTRACT

The purpose of this research was to examine the influence of firm size, profitability and firm value to the income smoothing practices. The sampel used in this research at 97 companies that listed in Jakarta Islamic Index (JII) at Indonesian Stock Exchange on period 2011-2015. The method used was a data analyst binary logistic regression method. The result show that firm size has negative significant influence to the income smoothing practices. While, profitability and firm value did not have influence to the income smoothing.

Keywords: Firm Size, Profitability, Firm Value, Income Smoothing