

## Analisis pengaruh karakteristik perusahaan dan penerapan good corporate governance terhadap tindakan perataan laba yang dilakukan oleh perusahaan yang terdaftar di Bursa Efek Jakarta

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### Abstrak

The purpose of this research is to prove whether firm size, profitability, operating leverage and implementation of good corporate governance affect income smoothing practices among firms listed on the Jakarta Stock Exchange during 2001 - 2005....