

The Influence of Profitability and Dividend Payout Ratio (Dpr) On Income Smoothing.

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- **Abstract:** The objective of this research is to prove empirically the profitability and Dividend Payout Ratio (DPR) effect on income smoothing. The sample used is the sector of consumer goods industrial companies listed at the IDX for the 2016-2019 period. This research uses multiple linear regression method with panel data. The results show that profitability has an effect of positive on income smoothing, while the DPR has an effect of negative on income smoothing in companies in the consumer goods industry sector.
- **Keywords:** profitability, Dividend Payout Ratio, consumer goods