



Title Written in English Times New Roman Font in Bold (Maximum 12 Words) (16 Bold)

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Keywords:

[Times New Roman 10] : A maximum of 5 keywords separated by commas. [Cambria font 10 single spaced, and italicized]

Abstract [Times New Roman 10 Print Thick and Slanted]

Abstract written in English which contains the main issues, research objectives, methods / approaches and research results. Abstract written in one paragraph, no more than 250 words. [Cambria font 10 single spaced, and italicized]. This study aims to examine the effect of return on assets, return on equity, net profit margin and company age on income smoothing. The sample in this study were manufacturing companies that have been listed on the Indonesia Stock Exchange (IDX) in 2015-2019, based on the purposive sampling method obtained 49 companies. In this study the data were processed using SPSS with multiple linear regression. The method of testing the hypothesis uses a significance level of 5%. The results showed the return on assets variable had no effect on income smoothing. Return on equity has no effect on income smoothing. Net profit margin has a negative effect on income smoothing. Company age has no effect on income smoothing.

1. INTRODUCTION [Times New Roman 11 bold]

The introduction includes the background on the issue or problem as well as the urgency and rationalization of activities (research or community service). The purpose of the activity and the problem solving plan are presented in this section. Relevant literature review and hypothesis development (if any) are included in this section. Financial statements are records of company financial information that describe the condition or performance of the company in the accounting period (Agustin & Kurnia, 2019) . So this financial report must be able to describe the company's true financial condition (Sholikhah & Worokinasih, 2018) . [Cambria, 11, normal]

2. LITERATURE REVIEW [Times New Roman 11 bold]

This section contains a literature review that serves as a support for the research concept. Literature review is not limited to theory, but also empirical evidence. The research hypothesis (if any) must be built from theoretical concepts and supported by

empirical studies (previous research). [Cambria, 11, normal].

2.1 Agency Theory (Agency Theory)

Jensen & Meckling (1976) argues that agency theory is a concept that explains the contractual relationship between agents (management) and principals (shareholders). The principal gives orders to the agent to perform services on behalf of the principal and also gives the agent the task or authority to make decisions. [Cambria, 11, normal].

2.2 Signal Theory

Signal theory explains that there is information content in the disclosure of information that can be a signal for investors and also other potential parties in making an economic decision (Sunari & Suaryana, 2017) .

3. RESEARCH METHODS [Times New Roman 11 bold]

The research method describes the activity design, scope or object, main materials and tools, location, data collection techniques,



operational definitions of research variables, and analysis techniques. [Cambria, 11, normal].

4. RESULTS AND DISCUSSION [Times New Roman 11 bold]

This section presents the research results. Research results can be supplemented with tables, graphs (pictures), and/or charts. The discussion section describes the results of data processing, interprets the findings logically, links them to relevant reference sources. [Cambria, 11, normally].

4.1 Research Results [Cambria, 11, Bold].

This section presents the research results. Research results can be supplemented with tables, graphs (pictures), and/or charts. The discussion section describes the results of data processing, interprets the findings logically, links them to relevant reference sources. [Cambria, 11, normally].

4.2 Research Discussion [Cambria, 11, Bold].

Companies that have higher or lower ROA do not influence the company to take action income smoothing. That's it proves that ROA is not a determining factor for the high or low level of income smoothing. Sarra & Alamsyah (2018) stated that the lack of influence of profitability (ROA) on income smoothing was probably due to changes in investors' views on company performance.

5. CLOSING [Times New Roman 11 bold]

5.1 Conclusion

conclusions on the results of research and discussion. [Cambria, 11, normally].

5.2 Suggestion

suggestions on research results and discussion. [Cambria, 11, normally].

BIBLIOGRAPHY [Times New Roman 11 bold]

Writing manuscripts and citations referred to in this manuscript is recommended using reference applications (reference

managers) such as Mendeley, Zotero, Reffwork, Endnote and others. [Cambria, normal].

Example:

1. Libraries in the form of textbooks:

Bardach, Eugene. (2004). Practical Guide For Policy: Analysis: Eightfield Paths toward Problem Solving, CQ Press, NY

Budiman Rusli. (2013). Public Policy: Building Responsive Services. Bandung: Judge Publishing.

2. Libraries in the form of scientific journals:

Fatmawati. (2016). Relationship Among Stakeholders for Solid Waste Management in Makassar. OSR Journal Of Humanities And Social Science (IOSR-JHSS) Volume 21, Issue 5, Ver. 5 (May. 2016) PP 18-23.