

TABLE OF CONTENTS

STATEMENT OF ORIGINALITY	ii
THESIS ACCOUNTABILITY	iii
LEMBAR YURIDIS.....	Error! Bookmark not defined.
ACKNOWLEDGMENTS	v
ABSTRAK	vii
ABSTRACT	viii
RINGKASAN	ix
SUMMARY	xi
TABLE OF CONTENTS	xiii
LIST OF FIGURES	xvi
LIST OF TABLES	xvii
CHAPTER I INTRODUCTION	1
1.1 Background	1
1.2 Research Problem.....	5
1.3 Research Objective.....	6
1.4 Research Contribution.....	6
1.4.1 Theoretical Contribution	6
1.4.2 Practical Contribution	6
CHAPTER II LITERATURE REVIEW.....	7
2.1 Theoretical Review	7
2.1.1 Signaling Theory	7
2.1.2 Agency Theory	8
2.1.3 Company Size	8
2.1.4 Liquidity	9
2.1.5 Leverage	9
2.1.6 Earning Quality	10
2.2 Empirical Review	11
2.3 Conceptual Framework and Research Hypothesis.....	15
2.3.1 The Effect of Company Size on Earning Quality	15
2.3.2 The Effect of Liquidity on Earnings Quality	16
2.3.3 The Effect of Leverage on the Earning Quality	17
2.3.4 Conceptual Framework	18

CHAPTER III RESEARCH METHOD	19
3.1 Type of Research	19
3.2 Location and Time of Research	19
3.3 Data	19
3.4 Population and Sample.....	20
3.5 Research Variables.....	20
3.5.1 Dependent Variable.....	20
3.5.2 Independent Variables.....	20
3.6 Analysis Method	22
3.6.1 Descriptive Statistical Analysis	22
3.6.2 Classical Assumption Test	22
3.6.3 Multiple Linear Regression Analysis	23
3.7 Hypothesis Testing.....	24
3.7.1 Coefficient of Determination Test (R^2).....	24
3.7.2 Statistical T-Test	24
3.7.3 Robustness Test.....	25
CHAPTER IV RESULT AND DISCUSSION	26
4.1 Object Description	26
4.2. Descriptive Statistics Analysis	26
4.3 Classic Assumption Test	27
4.3.1 Normality Test	27
4.3.2 Multicollinearity Test.....	29
4.3.3 Heteroscedasticity Test	30
4.4 Hypothesis Testing.....	30
4.4.1 Statistical T-Test (Partial)	32
4.4.2 Coefficient of Determination (R^2).....	33
4.5 Discussion	34
4.5.1 Impact of Company Size on Earning Quality	34
4.5.2 Impact of Liquidity on Earning Quality	35
4.5.3 Impact of Leverage on Earning Quality	36
CHAPTER V CONCLUSION AND RECOMMENDATION	38
5.1 Conclusion	38
5.2 Limitation.....	39
5.3 Recommendation	39

REFERENCES.....	41
APPENDIX.....	45