

TABLE OF CONTENTS

	Page
COVER	i
PERNYATAAN BEBAS DARI PLAGIAT	ii
STATEMENT OF ORIGINALITY	iii
LEMBAR YURIDIS	iv
ACKNOWLEDGEMENT	v
ABSTRAK	viii
ABSTRACT	ix
RINGKASAN	x
SUMMARY	xiv
TABLE OF CONTENT	xviii
LIST OF TABLES	xxi
LIST OF FIGURES	xxii
CHAPTER I INTRODUCTION	1
1.1.Background	1
1.2.Research Problem Formulation	7
1.2.1. Problem Statement	7
1.2.2. Research Question	7
1.3.Research Objectives	8
1.4.Research Contribution	9
1.4.1. Theoretical Contribution	9
1.4.2. Practical Contribution	10
CHAPTER II LITERATURE REVIEW	11
2.1.Theoretical Review	11
2.1.1. Agency Theory	11
2.1.2. Stakeholder Theory	12
2.1.3. Resource Dependence	13
2.1.4. Human Capital Theory	14
2.1.5. Intellectual Capital	14

2.1.6.	Good Corporate Governance	20
2.1.7.	Audit Committee Quality	28
2.1.8.	Earnings Management	30
2.2.	Empirical Studies	33
2.3.	Conceptual Framework	40
2.3.1.	Conceptual Framework	40
2.3.2.	Research Hypothesis	42
CHAPTER III	RESEARCH METHOD	49
3.1.	Type Of Research	49
3.2.	Place And Time of The Research	49
3.3.	Data	50
3.3.1.	Data Type	50
3.3.2.	Data Source	50
3.3.3.	Data Collection	50
3.4.	Population And Sample	51
3.4.1.	Population	51
3.4.2.	Sample	53
3.5.	Research Variable	55
3.5.1.	Independent Variable	55
3.5.2.	Mediating Variable	56
3.5.3.	Dependent Variable	56
3.6.	Operational Definition and Variable Measurement	56
3.6.1.	Institutional Ownership	56
3.6.2.	Managerial Ownership	57
3.6.3.	Expertise Of Audit Committee	57
3.6.4.	Number Of Audit Committee Meetings	57
3.6.5.	Human Capital	58
3.6.6.	Earnings Management	59
3.7.	Data Analysis Method	60
3.7.1.	Descriptive Statistical Analysis	61
3.7.2.	Classical Assumption Analysis	61
3.8.	Hypothesis Analysis Method	63
3.8.1.	Multiple Regression Analysis	63

3.8.2. Coefficient Of Determination (Adjusted R ²)	64
3.8.3. Simultaneous Significant Test (F-Test)	65
3.8.4. Test On Individual... (T-Test)	65
3.8.5. Mediation Effect Test	65
CHAPTER IV RESULTS AND DISCUSSION	69
4.1.Overview Of Research Objects	69
4.2.Research Results	69
4.2.1. Data Analysis Result	69
4.2.2. Hypothesis Analysis Result	74
4.3.Discussion	81
CHAPTER V CONCLUSION AND RECCOMENDATIONS	89
5.1.Conclusions	89
5.2.Recommendations	92
5.2.1. For Company	92
5.2.2. For the Future Research	92
5.3.Limitations of the Research	93
REFERENCES	94
ATTATCHMENTS	101