

LIST OF TABLES

	Page
Table 2.1 Framework IC Guthrie et al. (2004)	17
Table 2.2 Framework IC IFAC (1998)	17
Table 2.3 Empirical Studies	33
Table 3.1 Research Population	51
Table 3.2 Number of Companies According to the Criteria of the Population	54
Table 3.3 List of Companies that Fulfil Population Criteria	55
Table 4.1 Descriptive Statistics	70
Table 4.2 Classical Assumption Analysis Result	71
Table 4.3 Hypothesis Analysis Result	74

LIST OF FIGURES

	Page
Figure 2.1 Conceptual Framework: Direct Relationship of X1, X2, X3, X4, and Z Toward Y	40
Figure 2.2 Conceptual Framework: Indirect Relationship of X2 Towards Y, Through Z	41
Figure 2.3 Conceptual Framework: Indirect Relationship of X3 Towards Y, Through Z	41
Figure 2.4 Conceptual Framework: Indirect Relationship of X4 Towards Y, Through Z	41
Figure 3.1 Path Analysis Model	66
Figure 4.1 Heteroscedasticity Test	73
Figure 4.2 Path Analysis Model after Sobel Test	79