

**THE INFLUENCE OF FIRM SIZE AND MANAGERIAL ABILITY ON
EARNINGS MANAGEMENT WITH GCG MECHANISM AS
MODERATING VARIABLE**

(A study on Food and Beverage Companies of Manufacturing Industry Listed in
Indonesian Stock Exchange During period of 2010-2015)

A THESIS

Submitted as Partial Fulfillment of the Requirement for the Degree of Sarjana

Ekonomi in Accounting Program

Faculty of economics

Sultan Agung Islamic University



By :

HASRAN

Student ID Number : 31401304896

**SULTAN AGUNG ISLAMIC UNIVERSITY
ECONOMICS FACULTY
SEMARANG
2017**

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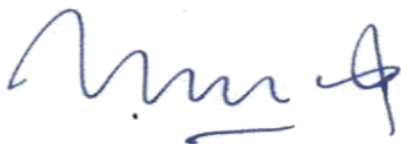
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Semarang, August 10, 2017

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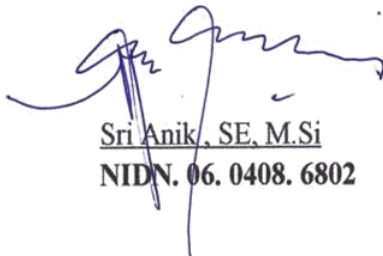
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Has Defended in front of Board of Examiner
On September 5th, 2017

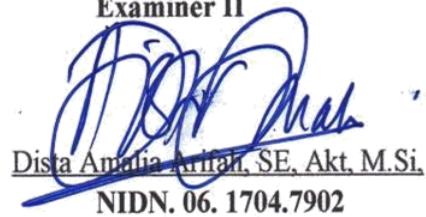
Composition of the Board of Examiners

Examiner I



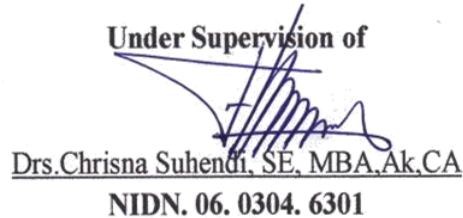
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Examiner II



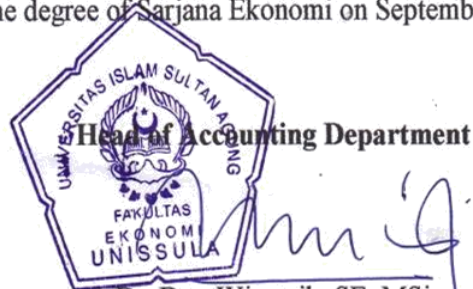
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for the degree of Sarjana Ekonomi on September 5th, 2017



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DECLARATION OF ORIGINALITY

I, Hasran, hereby state and declare that this thesis is true and accurate to be my own work specially written for partial requirement to complete undergraduate program in accounting and has not initially been presented in any other occasion. I also bear full responsibility for my thesis and aware that my work does not contain other's or part(s) other's writing, except for those that have been cited in the reference section.

Semarang, 10 August, 2017

Hasran

“Your life will not changed by rate,
But be transformed by the changes that you did”

~Jim Rohn~

Dedicated to my family, HMI, my future, and my country

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I do realize that there are many people who give me their help, support and strength to complete this thesis. Therefore, I would like to thank to:

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Finally, i also realize that this thesis is still far from being perfect. Therefore, i have great expectation that my thesis will be beneficial and useful for anyone who interested to read this thesis.

Semarang, August 10, 2017

Author

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