TABLE OF CONTENTS

THESIS APPROVAL ii
THESIS EXAMINATION APPROVAL iii
ORIGINALITY STATEMENT iv
MOTTO AND DEDICATION v
ABSTRACT vi
ABSTRAK vii
ACKNOWLEDGEMENTS viii
TABLE OF CONTENTS xii
LIST OF TABLES xv
LIST OF FIGURES xvi
LIST OF APPENDICES xvii
CHAPTER I 1
INTRODUCTION 1

1.1. Research Background 1
1.2. Research Problems 7
1.3. Research Objectives 7
1.4. Research Contributions 8

1.4.1. Theoretical Contributions 8
1.4.2. Practical Contributions 8

1.5. Thesis Outline 9

CHAPTER II 10
LITERATURE REVIEW 10

2.1. Theory 10

2.1.1. Stakeholder Theory 10
2.1.2. Agency Theory 12
2.1.3. Integrated Reporting 15
2.1.4. Earnings Quality 18

2.2. Previous Research……20
2.3. Theoretical Background……..30
2.4. Hypothesis Development……..31
2.4.1. The Relationship between Integrated Reporting practices and Earnings Quality. 31
2.4.2. The Relationship between Quality of Integrated Reporting and Earnings Quality. 32
2.4.3. The Relationship between IR Practice, Earning Quality, and Agency Cost…….33
CHAPTER III 35
RESEARCH METHOD 35
3.1. Research Objects Description…….35
3.2. Research Method……..35
3.2.1. Variable Operationalization 36
3.2.2. Population and Sample..... 40
3.2.3. Data Types and Sources 41
3.2.4. Data Collection Method..... 41
3.3. Data Analysis Design and Hypothesis Testing……...42
3.3.1. Data Analysis Design 42
3.3.2. Hypothesis Testing Design 43
3.4. Data Analysis Method……..44
3.4.1. Descriptive Statistical Analysis 44
3.4.2. Classic Assumption Test..... 44
3.4.3. Regression Analysis with Moderating Variables 47
3.4.4. Hypothesis Testing..... 50
3.4.5. Determination of Significance Level 51
CHAPTER IV..... 52
DATA ANALYSIS AND DISCUSSION..... 52

4.1. Description of Research……...52
4.2. Data Analysis……53
4.2.1 Descriptive Statistical Tests 53
4.2.2. Classic assumption test 56
4.3. Hypothesis Test……61
4.3.1. Statistic t-Test 62
4.3.2. Statistic F-test 63
4.3.3. Coefficient of Determinant 63
4.4. Discussion……...65
4.4.1. The Effect of IR Practices on Earnings Quality. 65
4.4.2. The Effect of IR Quality on Earnings Quality. 66
4.4.3. Agency Cost as Moderating Variable between the Effect of Implementation and quality of IR to on Earnings Quality. 67
CHAPTER V 68
CONCLUSION 68
5.1. Conclusion……..68
5.2. Limitations……69
5.3. Suggestions……69
REFERENCES 70
APPENDICES 75

LIST OF TABLES

Table 2.1 Previous Research(s) 24

Table 4.1 Data Samples 52

Table 4.2 Descriptive Statistical Analysis 53

Table 4.3 Data Normality Test Results Kolmogorov Smirnov Method 57

Table 4.4 Results of Multicollinearity Test of VIF Method Data 59

Table 4.5 Heteroscedasticity Test Results Using the Glejser Test 60

Table 4.6 Autocorrelation Test Results 61

Table 4.7 Hyphotesis Test Regression Model 62

Table 4.8 Simultaneous Hypothesis Test Results (ANOVA) 63

Table 4.9 Coefficient Determination Regression Model 64

LIST OF FIGURES

Figure 2.1 Research Framework 30

Figure 4.1 Data Normality Test Results P-P Plot

Method……...58

LIST OF APPENDICES

Appendix 1: Research Data..... 76

Appendix 2: Data Samples 102

Appendix 3: Descriptive Statistical Analysis 102

Appendix 4: Data Normality Test Results Kolmogorov Smirnov Method from SPSS..... 103

Appendix 5: Data Normality Test Results P-P Plot Method from SPSS 103

Appendix 6: Heteroscedasticity Test Results Using the Glejser Test..... 104

Appendix 7: Autocorrelation Test Results..... 104

Appendix 8: Test Regression Model..... 105

Appendix 9: Simultaneous Hypothesis Test Results (ANOVA)..... 105

Appendix 10: Coefficient Determination Regression Model..... 105

Appendix 11: IR Content 106