

# TABLE OF CONTENTS

	Page
TITLE PAGE .....	i
THESIS APPROVAL .....	ii
SUBMISSION .....	iii
CERTIFICATE OF ORIGINALITY .....	iv
PREFACE .....	v
ABSTRACT .....	vii
<i>ABSTRAK</i> .....	viii
TABLE OF CONTENTS .....	ix
LIST OF TABLES .....	xii
LIST OF FIGURES .....	xiii
LIST OF APPENDIX .....	xiv
 CHAPTER I INTRODUCTION	
1.1 Background.....	1
1.2 Problem Formulation.....	7
1.3 Research Objectives .....	7
1.4 Contributions of Study.....	7
1.5 Structure of Study.....	8
 CHAPTER II LITERATURE REVIEW	
2.1 Underlying Theories .....	10
2.1.1 Fraud Triangle Theory .....	10
2.1.2 Compliance Theory.....	13
2.1.3 Earning Manipulation .....	16

2.1.4	IFRS Convergence in Indonesia.....	19
2.1.4.1	IFRS .....	19
2.1.4.2	The Development of Indonesian GAAP(PSAK) .....	24
2.1.5	Beneish M-Score.....	26
2.2	Prior Researches .....	30
2.3	Theoretical Framework.....	32
2.4	Hypothesis Development.....	33

### CHAPTER III RESEARCH METHODS

3.1	Research Variables and Operational Definition .....	35
3.1.1	Paired Variable.....	35
3.1.2	Control Variable.....	37
3.2	Population and Sample Determination .....	38
3.2.1	Population .....	38
3.2.2	Sample.....	38
3.3	Type and Source of Data .....	38
3.4	Data Collection Methods .....	39
3.5	Analysis Method.....	39
3.5.1	Descriptive Analysis .....	39
3.5.2	Normality .....	39
3.5.3	Wilcoxon Signed Rank Test .....	40

CHAPTER IV RESULT AND ANALYSIS

4.1 Research Object..... 41

4.2 Data Analysis..... 42

    4.2.1 Descriptive Statistics..... 42

    4.2.2 Normality Test ..... 52

    4.2.3 Wilcoxon Signed Rank Test ..... 53

4.3 Discussion..... 55

CHAPTER V CONCLUSION

5.1 Conclusion ..... 58

5.2 Limitations of Study ..... 59

5.3 Suggestion for Future Studies..... 59

5.4 Research Implications..... 60

BIBLIOGRAPHY

APPENDIX