

THESIS

THE EFFECT OF CORPORATE GOVERNANCE ON EARNINGS MANAGEMENT

Written to fulfill one of the academic requirements
to achieve a Sarjana Ekonomi degree in Accounting

By :

NAME : DENIS TIFANNY

STUDENT ID : 00000016579



**STUDY PROGRAM OF ACCOUNTING
FACULTY OF ECONOMICS
UNIVERSITAS PELITA HARAPAN
TANGERANG
2018**



STATEMENT OF ORIGINALITY OF THESIS

I, a student of the Study Program of Accounting, Faculty of Economics, Universitas Pelita Harapan,

Name : Denis Tiffany
Student ID : 00000016579
Study Program : Accounting

Hereby state that the thesis I have written entitled **“THE EFFECT OF CORPORATE GOVERNANCE ON EARNINGS MANAGEMENT”**:

- 1) Was written and completed by myself using lecture materials, field research, and textbooks as well as journals listed in the reference section.
- 2) Is not a duplicate of published thesis that was used to achieve Sarjana Ekonomi degree from other institutions, except for the review of literature, which is stated in the reference.
- 3) Is not a translated paper from collected books or journals that are cited in the reference of my final paper.

If I am verified to not fulfill what are stated above, this final paper will be withdrawn.

Karawaci, 14th December 2018

In all sincerity,



(Denis Tiffany)



**UNIVERSITY OF PELITA HARAPAN
FACULTY OF ECONOMICS**

**AGREEMENT OF MENTORING GUIDANCE FOR THESIS
THE EFFECT OF CORPORATE GOVERNANCE ON EARNINGS
MANAGEMENT**


By :

**Name : Denis Tifanny
Student ID : 00000016579
Study Program : Accounting**

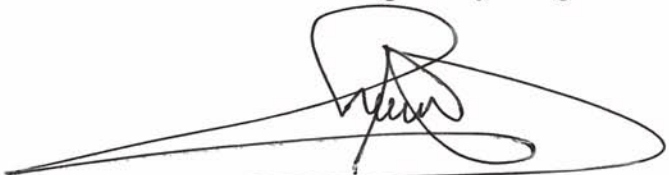
Has been checked and recommended for final and comprehensive oral defense towards a Sarjana Ekonomi in Accounting at the Universitas Pelita Harapan, Karawaci – Tangerang, Banten.

Karawaci, 14th December 2018


**Approved by:
Supervisor**


(Hanna, SE., MM.)

Head of Accounting Study Program


(Dr. Antonius Herusetya, Ak., MM., CA)

Dean of Faculty Economics


(Niel B. Nielson, MA., Ph.D.)





**UNIVERSITY OF PELITA HARAPAN
FACULTY OF ECONOMICS**

THESIS EXAMINING COMMITTEE

On 11th February 2019, a comprehensive exam was held to fulfill one of the academic requirements to achieve a Sarjana Ekonomi in Accounting, Faculty of Economics, study program of Accounting, Universitas Pelita Harapan, as follow:

Name : Denis Tifanny
Student ID : 00000016579
Study Program : Accounting

Included in the final examination of this thesis entitled “**THE EFFECT OF CORPORATE GOVERNANCE ON EARNINGS MANAGEMENT**” with the examining committee consist of the following:

Name	Position	Signature
1. Dr. Antonius Herusetya, Ak., MM., CA	,as Head of the Committee	
2. Hanna, SE., MM.	,as Co. Supervisor and Member of the Committee	
3. Wijaya Triwacana Ningrum, SE., M.Si., Ak, CMA, CSRS, CSRA	,as Member of the Committee	