

THESIS

THE EFFECT OF FREE CASH FLOW AND LEVERAGE

TOWARDS EARNINGS MANAGEMENT, WITH

CORPORATE GOVERNANCE AS A MODERATING

VARIABLE

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

By:

NADYA PRISCILLA	(00000021433)
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STUDY PROGRAM OF ACCOUNTING
FACULTY OF ECONOMICS
UNIVERSITAS PELITA HARAPAN
TANGERANG
2019



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 Campus Location : Karawaci
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The declarer,

Metra



(Whitney Claudian)



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FACULTY OF ECONOMICS AND BUSINESS

THESIS APPROVAL

**THE EFFECT OF FREE CASH FLOW AND LEVERAGE TOWARDS
EARNINGS MANAGEMENT, WITH CORPORATE GOVERNANCE
AS A MODERATING VARIABLE**

- | | |
|---------------------|---------------|
| 1. Nadya Priscilla | (00000021433) |
| 2. Raymond Kurnia | (00000019965) |
| 3. Whitney Claudian | (00000021504) |

This thesis has been checked and recommended for oral thesis defense to get a Sarjana Akuntansi Strata Satu, Accounting Study Program, Universitas Pelita Harapan, Tangerang, Banten.

Tangerang, Nov 28, 2019

Approved by:

Supervisor

(Hanna, S.E., M.M.)

Head of Accounting Study Program

Dean of Faculty Economic and Business

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

(Dra. Gracia Shinta S. Ugut, MBA., Ph.D.)





UNIVERSITY OF PELITA HARAPAN
FACULTY OF ECONOMICS AND BUSINESS

THESIS DEFENSE COMMITTEE

A thesis defense was held on Friday, January 31st 2020 to fulfill one of the academic requirements to achieve Sarjana Akuntansi Strata Satu, Faculty of Economics and Business, Accounting Program Study, Universitas Pelita Harapan, as follow:

- | | |
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| 1. Nadya Priscilla | (00000021433) |
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| 3. Whitney Claudian | (00000021504) |

Thesis with the title **“THE EFFECT OF FREE CASH FLOW AND LEVERAGE TOWARDS EARNINGS MANAGEMENT, WITH COPRORATE GOVERNANCE AS A MODERATING VARIABLE”** has the thesis defense committee as follows:

Name	Position	Signature
1. Dr. Mulyadi Noto Soetardjo, Ak., M.Com, CA., CPA.	,as Head of the Committee	
2. Hanna, S.E., M.M.	,as Supervisor and Member of the Committee	
3. Herlina Lusmeida S.E., M.M., Ak., CA	,as Member of the Committee	