

TABLE OF CONTENTS

TITLE PAGE	i
ENDORSEMENT PAGE.....	ii
STATEMENT OF WORK'S ORIGINALITY	iii
PAGE OF APPROVAL	iv
PREFACE	v
ABSTRACT	vi
TABLE OF CONTENTS	vii
LIST OF TABLES	ix
CHAPTER I INTRODUCTION	1
1.1. Background	1
1.2. Problem Statement	5
1.3. Purpose of the Research	6
1.4. Motivation of the Research	6
1.5. Contribution of the Research	7
1.6. Structure of the Thesis	8
CHAPTER II THEORETICAL FRAMEWORK	9
2.1. Ethical Judgment	9
2.1.1. Ethics	10
2.1.2. Perception	11
2.2. Earnings Management	11
2.2.1. Motivations of Earnings Management	13
2.2.2. Types of Earnings Management	15
2.3. Prior Research	16
2.4. Hypothesis Development	18
CHAPTER III RESEARCH METHODOLOGY	21
3.1. Population and Sample	21
3.2. Types and Data Resources.....	22

3.3.	Methods of Data Collection.....	22
3.3.1.	Validity test of the questionnaire	25
3.3.2.	Reliability test of the questionnaire	25
3.4.	Test of Hypothesis	26
CHAPTER IV FINDINGS AND DISCUSSION		27
4.1.	Research Sample Description	27
4.2.	Data Analysis	28
4.2.1.	Validity Test	28
4.2.2.	Reliability Test	29
4.2.3.	Descriptive Analysis.....	29
4.2.4.	Normality Test	32
4.2.5.	Homogeneity Test	33
4.3.	Paired T-Test	35
4.4.	Discussion.....	36
CHAPTER V CONCLUSION AND RECOMMENDATION.....		43
5.1.	Conclusion.....	43
5.2.	Recommendation	43
REFERENCE		45
APPENDIX		48