

DAFTAR ISI

HALAMAN JUDUL	i
HALAMAN PENGESAHAN	Error! Bookmark not defined.
HALAMAN PERNYATAAN	Error! Bookmark not defined.
KATA PENGANTAR	Error! Bookmark not defined.
DAFTAR ISI	1
DAFTAR TABEL	Error! Bookmark not defined.
DAFTAR GAMBAR	Error! Bookmark not defined.
DAFTAR LAMPIRAN	Error! Bookmark not defined.
ABSTRAK	Error! Bookmark not defined.
ABSTRACT	Error! Bookmark not defined.
BAB I PENDAHULUAN	Error! Bookmark not defined.
A. Latar Belakang	Error! Bookmark not defined.
B. Pertanyaan Penelitian dan Rumusan Masalah ..	Error! Bookmark not defined.
C. Tujuan Penelitian	Error! Bookmark not defined.
D. Motivasi Riset	Error! Bookmark not defined.
E. Kontribusi Penelitian	Error! Bookmark not defined.
F. Ruang Lingkup dan Batasan Penelitian	Error! Bookmark not defined.
G. Sistematika Penulisan	Error! Bookmark not defined.
BAB II LANDASAN TEORI, TINJAUAN PUSTAKA, DAN PENGEMBANGAN HIPOTESIS	Error! Bookmark not defined.
A. Landasan Teori	Error! Bookmark not defined.
1. Teori Pensinyalan (<i>Signalling Theory</i>)	Error! Bookmark not defined.
2. Teori Kos Kepemilikan	Error! Bookmark not defined.
3. Pengungkapan (<i>Disclosure</i>) dalam Pelaporan Keuangan	Error! Bookmark not defined.
4. Pengungkapan Modal Intelektual (<i>Intellectual Capital Disclosure</i>)	Error! Bookmark not defined.
B. Tinjauan Pustaka	Error! Bookmark not defined.
C. Pengembangan Hipotesis Penelitian	Error! Bookmark not defined.
BAB III METODE PENELITIAN	Error! Bookmark not defined.

A. Desain Penelitian.....	Error! Bookmark not defined.
B. Populasi, Sampel dan Sumber Data	Error! Bookmark not defined.
C. Definisi Operasional Variabel Penelitian	Error! Bookmark not defined.
1. Variabel Independen (Pengungkapan Modal Intelektual)	Error! Bookmark not defined.
2. Variabel Moderator.....	Error! Bookmark not defined.
a. Kos Kepemilikan	Error! Bookmark not defined.
b. Kos informasi	Error! Bookmark not defined.
c. Relevansi informasi	Error! Bookmark not defined.
3. Variabel Dependen (Kos Ekuitas).....	Error! Bookmark not defined.
4. Variabel Kontrol.....	Error! Bookmark not defined.
a. Ukuran perusahaan	Error! Bookmark not defined.
b. Leverage.....	Error! Bookmark not defined.
c. Profitabilitas	Error! Bookmark not defined.
D. Pengujian Hipotesis dan Model Penelitian.....	Error! Bookmark not defined.
E. Pengujian Efek Sub Grup	Error! Bookmark not defined.
BAB IV HASIL DAN PEMBAHASAN	Error! Bookmark not defined.
A. Sampel.....	Error! Bookmark not defined.
B. Statistik Deskriptif	Error! Bookmark not defined.
C. Uji Asumsi Klasik	Error! Bookmark not defined.
1. Uji Normalitas	Error! Bookmark not defined.
2. Uji Heteroskedastisitas	Error! Bookmark not defined.
3. Uji Multikolinearitas.....	Error! Bookmark not defined.
4. Uji Autokorelasi	Error! Bookmark not defined.
D. Hasil Uji Hipotesis dan Pembahasan	Error! Bookmark not defined.
1. Pengaruh pengungkapan modal intelektual terhadap kos ekuitas	Error! Bookmark not defined.
2. Pengaruh Negatif Pengungkapan Modal Intelektual terhadap Kos Ekuitas Pada Sub-Grup Sampel Kos Kepemilikan Rendah Lebih Besar Dibanding Kos Kepemilikan Tinggi.....	Error! Bookmark not defined.

3. Pengaruh Negatif Pengungkapan Modal Intelektual Terhadap Kos Ekuitas pada Sub-Grup Sampel Kos Informasi Rendah Lebih Besar Dibanding Kos Informasi Tinggi.....	Error! Bookmark not defined.
4. Pengaruh Negatif Pengungkapan Modal Intelektual terhadap Kos Ekuitas Pada Sub-Grup Sampel Relevansi Informasi Tinggi Lebih Besar Dibanding Relevansi Informasi Rendah	Error! Bookmark not defined.
BAB V KESIMPULAN.....	Error! Bookmark not defined.
A. Kesimpulan.....	Error! Bookmark not defined.
B. Keterbatasan	Error! Bookmark not defined.
C. Implikasi.....	Error! Bookmark not defined.
DAFTAR PUSTAKA.....	Error! Bookmark not defined.