

## DAFTAR ISI

<b>PERNYATAAN .....</b>	<b>Error! Bookmark not defined.</b>
<b>HALAMAN PERSETUJUAN .....</b>	<b>Error! Bookmark not defined.</b>
<b>HALAMAN PENGESAHAN .....</b>	<b>Error! Bookmark not defined.</b>
<b>RIWAYAT HIDUP.....</b>	<b>Error! Bookmark not defined.</b>
<b>PERSEMBAHAN .....</b>	<b>Error! Bookmark not defined.</b>
<b>MOTTO .....</b>	<b>Error! Bookmark not defined.</b>
<b>ABSTRAK.....</b>	<b>Error! Bookmark not defined.</b>
<b>ABSTRACT .....</b>	<b>Error! Bookmark not defined.</b>
<b>KATA PENGANTAR.....</b>	<b>Error! Bookmark not defined.</b>
<b>DAFTAR ISI.....</b>	<b>i</b>
<b>DAFTAR TABEL .....</b>	<b>v</b>
<b>DAFTAR GAMBAR.....</b>	<b>vi</b>
<b>BAB I PENDAHULUAN .....</b>	<b>Error! Bookmark not defined.</b>
1.1 Latar Belakang .....	<b>Error! Bookmark not defined.</b>
1.2 Ruang Lingkup .....	<b>Error! Bookmark not defined.</b>
1.3 Rumusan Masalah .....	<b>Error! Bookmark not defined.</b>
1.4 Tujuan Masalah .....	<b>Error! Bookmark not defined.</b>
1.5 Manfaat Penelitian.....	<b>Error! Bookmark not defined.</b>
1.5.1 Manfaat Teoritis.....	<b>Error! Bookmark not defined.</b>
1.5.2 Manfaat Praktis .....	<b>Error! Bookmark not defined.</b>
1.6 Sistematika Penulisan .....	<b>Error! Bookmark not defined.</b>
<b>BAB II LANDASAN TEORI.....</b>	<b>Error! Bookmark not defined.</b>
2.1 Teori keagenan ( <i>Agency Theory</i> ) .....	<b>Error! Bookmark not defined.</b>

2.2 Manajemen Laba .....	<b>Error! Bookmark not defined.</b>
2.3 Surplus Arus Kas Bebas .....	<b>Error! Bookmark not defined.</b>
2.4 Kualitas Audit .....	<b>Error! Bookmark not defined.</b>
2.5 Leverage.....	<b>Error! Bookmark not defined.</b>
2.6 Ukuran Perusahaan .....	<b>Error! Bookmark not defined.</b>
2.7 Earning Power .....	<b>Error! Bookmark not defined.</b>
2.8 Arus Kas Relatif .....	<b>Error! Bookmark not defined.</b>
2.9 Penelitian Terdahulu .....	<b>Error! Bookmark not defined.</b>
2.10 Kerangka Pemikiran .....	<b>Error! Bookmark not defined.</b>
2.11 Bangunan Hipotesis .....	<b>Error! Bookmark not defined.</b>
2.11.1 Pengaruh Surplus Arus Kas Bebas Terhadap Manajemen Laba .....	<b>Error! Bookmark not defined.</b>
2.11.2 Pengaruh Kualitas Audit Terhadap Manajemen Laba ...	<b>Error! Bookmark not defined.</b>
2.11.3 Pengaruh <i>Leverage</i> Terhadap Manajemen Laba.....	<b>Error! Bookmark not defined.</b>
2.11.4 Pengaruh Ukuran Perusahaan Terhadap Manajemen Laba .....	<b>Error! Bookmark not defined.</b>
2.11.5 Pengaruh <i>Earning Power</i> Terhadap Manajemen Laba ..	<b>Error! Bookmark not defined.</b>
2.11.6 Pengaruh Arus Kas Relatif Terhadap Manajemen Laba	<b>Error! Bookmark not defined.</b>

**BAB III METODE PENELITIAN .....** Error! Bookmark not defined.

3.1 Sumber Data.....	<b>Error! Bookmark not defined.</b>
3.2 Metode Pengumpulan Data .....	<b>Error! Bookmark not defined.</b>
3.3 Populasi dan Sampel.....	<b>Error! Bookmark not defined.</b>

3.3.1 Populasi .....	<b>Error! Bookmark not defined.</b>
3.3.2 Sampel .....	<b>Error! Bookmark not defined.</b>
3.4 Variabel Penelitian Dan Definisi Operasional Variabel ...	<b>Error! Bookmark not defined.</b>
3.4.1 Variabel Penelitian .....	<b>Error! Bookmark not defined.</b>
3.4.2 Definisi Operasional Variabel .....	<b>Error! Bookmark not defined.</b>
3.4.2.1 Variabel Terikat (Variabel Dependen) (Y) .....	<b>Error! Bookmark not defined.</b>
3.4.2.2 Variabel Bebas (Variabel Independen) (X).....	<b>Error! Bookmark not defined.</b>
3.5 Metode Analisis Data .....	<b>Error! Bookmark not defined.</b>
3.5.1 Analisis Statistik Deskriptif .....	<b>Error! Bookmark not defined.</b>
3.5.2 Uji Asumsi Klasik.....	<b>Error! Bookmark not defined.</b>
3.5.3 Analisis Regresi Linier Berganda .....	<b>Error! Bookmark not defined.</b>
3.6 Pengujian Hipotesis .....	<b>Error! Bookmark not defined.</b>
<b>BAB IV HASIL DAN PEMBAHASAN.....</b>	<b>Error! Bookmark not defined.</b>
4.1 Deskripsi Data .....	<b>Error! Bookmark not defined.</b>
4.1.1 Deskripsi Objek Penelitian .....	<b>Error! Bookmark not defined.</b>
4.1.2 Deskripsi Variabel Penelitian .....	<b>Error! Bookmark not defined.</b>
4.2 Hasil Analisis Data .....	<b>Error! Bookmark not defined.</b>
4.2.1 Statistik Deskriptif .....	<b>Error! Bookmark not defined.</b>
4.2.2 Uji Asumsi Klasik.....	<b>Error! Bookmark not defined.</b>
4.2.2.1 Uji Normalitas .....	<b>Error! Bookmark not defined.</b>
4.2.2.2 Uji Multikolinieritas .....	<b>Error! Bookmark not defined.</b>
4.2.2.3 Uji Autokorelasi .....	<b>Error! Bookmark not defined.</b>
4.2.2.4 Uji Heteroskedastisitas .....	<b>Error! Bookmark not defined.</b>

4.2.3 Regresi Linier Berganda.....	<b>Error! Bookmark not defined.</b>
4.3 Hasil Pengujian Hipotesis .....	<b>Error! Bookmark not defined.</b>
4.3.1 Koefisien Determinasi ( $R^2$ ) .....	<b>Error! Bookmark not defined.</b>
4.3.2 Uji F .....	<b>Error! Bookmark not defined.</b>
4.3.3 Uji T .....	<b>Error! Bookmark not defined.</b>
4.4 Pembahasan.....	<b>Error! Bookmark not defined.</b>
4.4.1 Pengaruh Surplus Arus Kas Bebas Terhadap Manajemen Laba .....	<b>Error! Bookmark not defined.</b>
4.4.2 Pengaruh Kualitas Audit Terhadap Manajemen Laba .....	<b>Error! Bookmark not defined.</b>
4.4.3 Pengaruh <i>Leverage</i> Terhadap Manajemen Laba .....	<b>Error! Bookmark not defined.</b>
4.4.4 Pengaruh Ukuran Perusahaan Terhadap Manajemen Laba.....	<b>Error! Bookmark not defined.</b>
4.4.5 Pengaruh <i>Earning Power</i> Terhadap Manajemen Laba ....	<b>Error! Bookmark not defined.</b>
4.4.6 Pengaruh Arus Kas Relatif Terhadap Manajemen Laba ..	<b>Error! Bookmark not defined.</b>
<b>BAB V KESIMPULAN DAN SARAN .....</b>	<b>Error! Bookmark not defined.</b>
5.1 Kesimpulan .....	<b>Error! Bookmark not defined.</b>
5.2 Keterbatasan.....	<b>Error! Bookmark not defined.</b>
5.3 Saran .....	<b>Error! Bookmark not defined.</b>
<b>DAFTAR PUSTAKA.....</b>	<b>Error! Bookmark not defined.</b>

## DAFTAR TABEL

<b>Tabel 2.1. Penelitian Terdahulu .....</b>	Error! Bookmark not defined.
<b>Tabel 4.1 Kriteria Sampel.....</b>	Error! Bookmark not defined.
<b>Tabel 4.2 Statistik Deskriptif Variabel – Variabel Penelitian.</b>	Error! Bookmark not defined.
<b>Tabel 4.3 Uji Normalitas.....</b>	Error! Bookmark not defined.
<b>Tabel 4.5 Uji Autokorelasi.....</b>	Error! Bookmark not defined.
<b>Tabel 4.6 Regresi Linier Berganda.....</b>	Error! Bookmark not defined.
<b>Tabel 4.7 Uji Koefisien Determinasi.....</b>	Error! Bookmark not defined.
<b>Tabel 4.8 Hasil Uji f ANOVA<sup>a</sup>.....</b>	Error! Bookmark not defined.
<b>Tabel 4.9 Hasil Uji t Coefficients<sup>a</sup>.....</b>	Error! Bookmark not defined.

## DAFTAR GAMBAR

**Gambar 2.1. Kerangka Pemikiran Teoritis .....** Error! Bookmark not defined.

**Gambar 4.1 Hasil Plot Uji Heteroskedatisitas .....** Error! Bookmark not defined.

