

## LIST OF APPENDIX

Appendix	Page
<b>A Samples and Population.....</b>	<b>96</b>
A. 1 Listed of Companies Those Are Sampled .....	97
A. 2 Earning Management Calculation Results by Jones Modified Model By Dechow et al .....	98
A. 3 Calculation Ratio Results of Shares Owned By Management .....	103
A. 4 Calculation of The Ratio of Audit Committee With Financial Background.....	115
A. 5 Calculation of Change in Audtiors, Change in Directors, and Frequent Number of CEO Pictures.....	127
<b>B Data Analysis and Interpretation .....</b>	<b>140</b>
B. 1 Descriptive Statistics Test.....	141
B. 2 Normality Test .....	141
B. 3 Multicollinearity Test .....	143
B. 4 Heteroscedasticity Test.....	143
B. 5 Autocorrelation Test .....	144
B. 6 Multiple Regression Analysis .....	145
B. 7 Coefficient Determination Test (R2).....	145
B. 8 F - Test.....	145
B. 9 T - Test.....	146
B. 10 Data Outlier.....	146
<b>C Administrative Sheet.....</b>	<b>149</b>
C. 1 Application for The Thesis Title .....	150
C. 2 Task Note.....	151
C. 3 Certificate of Conducted Research.....	152
C. 4 Curriculum Vitae.....	153