

**THE EFFECT OF FIRM SIZE, FREE CASH FLOW, AND FINANCIAL  
LEVERAGE ON EARNINGS MANAGEMENT WITH GOOD  
CORPORATE GOVERNANCE AS MODERATING VARIABLE FOR  
NON-FINANCIAL FIRMS IN CGPI SURVEY FROM 2009 TO 2013**

**SUBMITTED FOR PARTIAL FULFILLMENT OF THE REQUIREMENTS  
FOR BACHELOR DEGREE IN ACCOUNTING  
DEPARTMENT OF ACCOUNTANCY  
ACCOUNTING STUDY PROGRAM**



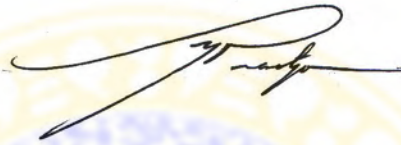
**SUBMITTED BY  
SEFANYA FIRDANA  
STUDENT NUMBER: 041113147**

**FACULTY OF ECONOMICS AND BUSINESS  
AIRLANGGA UNIVERSITY  
SURABAYA  
2015**

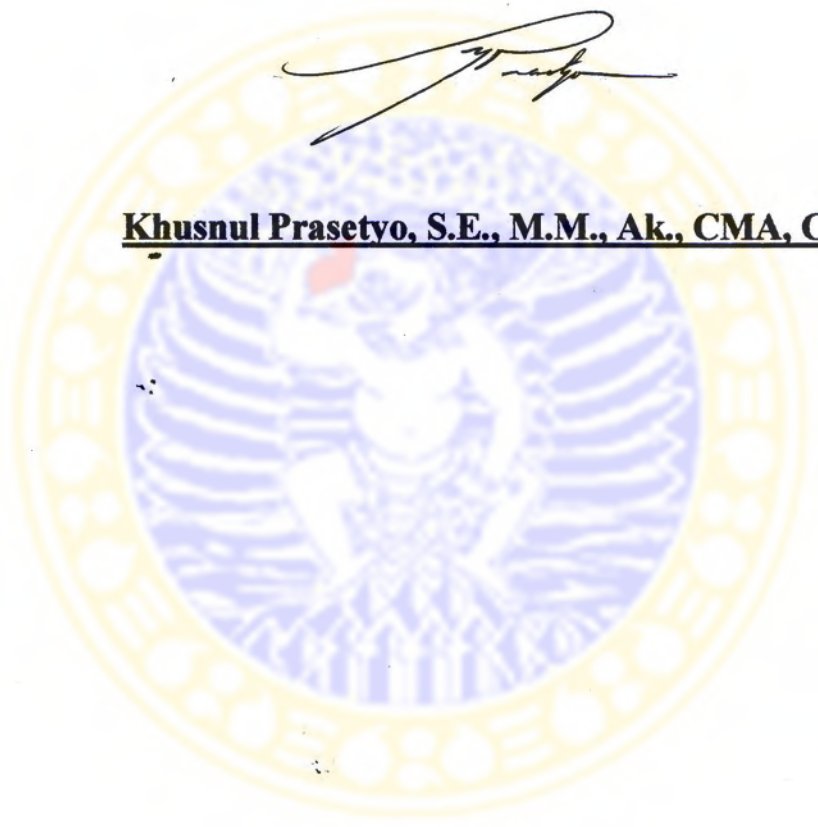
Surabaya, 30 Maret 2015 .....

This undergraduate thesis has been completed and it is ready to be  
examined

Supervisor,



**Khusnul Prasetyo, S.E., M.M., Ak., CMA, CA**



**UNDERGRADUATE THESIS**

**THE EFFECT OF FIRM SIZE, FREE CASH FLOW, AND  
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WITH GOOD CORPORATE GOVERNANCE AS  
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**HAS BEEN ACKNOWLEDGED AND APPROVED BY :**

**UNDERGRADUATE THESIS SUPERVISOR,**



**Khusnul Prasetyo, S.E., M.M., Ak., CMA, CA**

**Date.....** 20 April 2015

**HEAD OF ACCOUNTING DEPARTMENT,**



**Drs. Agus Widodo M., M.Si., Ak., CMA, CA**

**Date.....** 23/4-2015

## Declaration

I, (Sefanya Firdana, 041113147), declare that :

1. My thesis is genuine and truly my own creation, and it's not another's person work made under my name, nor a piracy or plagiarism. This thesis has never been submitted to obtain an academic degree in Airlangga University or in any other universities/colleges.
2. This thesis does not contain any work or opinion written or published by anyone, unless clearly acknowledged or referred to by quoting the author's name and stated in the References.
3. This statement is true; if on the future this statement is proven to be fraud and dishonest, I agree to receive an academic sanction in the form of removal of the degree obtained through this thesis, and other sanctions in accordance with the prevailing norms and regulations in Airlangga University.

Surabaya, March 2015

Declared by,



Sefanya Firdana,

NIM. 041113147

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Surabaya, March 2015

Researcher