

## DAFTAR ISI

LEMBAR PERNYATAAN .....	<b>Error! Bookmark not defined.</b>
KATA PENGANTAR .....	<b>Error! Bookmark not defined.</b>
DAFTAR ISI .....	1
DAFTAR TABEL .....	3
DAFTAR GAMBAR .....	4
DAFTAR LAMPIRAN .....	5
BAB I PENDAHULUAN .....	<b>Error! Bookmark not defined.</b>
1.1. Latar Belakang .....	<b>Error! Bookmark not defined.</b>
1.2. Identifikasi Masalah .....	<b>Error! Bookmark not defined.</b>
1.3. Rumusan Masalah .....	<b>Error! Bookmark not defined.</b>
1.4. Maksud dan Tujuan Penelitian .....	<b>Error! Bookmark not defined.</b>
1.5. Manfaat Penelitian .....	<b>Error! Bookmark not defined.</b>
1.6. Landasan Teori .....	<b>Error! Bookmark not defined.</b>
1.6.1. Kerangka Pemikiran .....	<b>Error! Bookmark not defined.</b>
1.6.2. Studi Empiris .....	<b>Error! Bookmark not defined.</b>
1.6.3. Hipotesis .....	<b>Error! Bookmark not defined.</b>
1.7. Proses Penelitian .....	<b>Error! Bookmark not defined.</b>
BAB II TINJAUAN PUSTAKA .....	<b>Error! Bookmark not defined.</b>
2.1. Laporan Keuangan .....	<b>Error! Bookmark not defined.</b>
2.2. Teori Keagenan .....	<b>Error! Bookmark not defined.</b>
2.3.2. Pola Manajemen Laba .....	<b>Error! Bookmark not defined.</b>
2.3.3. Motivasi Manajemen Laba .....	<b>Error! Bookmark not defined.</b>
2.3.4. <i>Discretionary Accrual</i> .....	<b>Error! Bookmark not defined.</b>
2.3.5. Metode Pengukuran Manajemen Laba .....	<b>Error! Bookmark not defined.</b>
2.4. Perbankan .....	<b>Error! Bookmark not defined.</b>

BAB III METODOLOGI PENELITIAN.....	<b>Error! Bookmark not defined.</b>
3.1. Objek Penelitian .....	<b>Error! Bookmark not defined.</b>
3.2. Metode Penelitian.....	<b>Error! Bookmark not defined.</b>
3.3. Jenis dan Sumber Data .....	<b>Error! Bookmark not defined.</b>
3.4. Populasi dan Sampel .....	<b>Error! Bookmark not defined.</b>
3.5. Definisi dan Operasionalisasi Variabel ...	<b>Error! Bookmark not defined.</b>
3.6. Teknik Analisis Data dan Pengujian Hipotesis .....	<b>Error! Bookmark not defined.</b>
3.6.1. Analisis Statistik Deskriptif .....	<b>Error! Bookmark not defined.</b>
3.6.2. Independent T-Test .....	<b>Error! Bookmark not defined.</b>
BAB IV HASIL PENELITIAN DAN PEMBAHASAN.....	<b>Error! Bookmark not defined.</b>
4.1. Hasil Penelitian.....	<b>Error! Bookmark not defined.</b>
4.1.1. Analisis Deskriptif .....	<b>Error! Bookmark not defined.</b>
4.1.2. Pengujian Hipotesis.....	<b>Error! Bookmark not defined.</b>
4.2. Pembahasan .....	<b>Error! Bookmark not defined.</b>
BAB V KESIMPULAN DAN SARAN.....	<b>Error! Bookmark not defined.</b>
5.1. Kesimpulan.....	<b>Error! Bookmark not defined.</b>
5.2. Saran .....	<b>Error! Bookmark not defined.</b>
DAFTAR PUSTAKA .....	<b>Error! Bookmark not defined.</b>

## DAFTAR TABEL

Tabel 1.1. Studi Empiris .....	<b>Error! Bookmark not defined.</b>
Tabel 3.1. <i>Purposive Sampling</i> .....	<b>Error! Bookmark not defined.</b>
Tabel 3.2 Daftar Bank Nasional .....	<b>Error! Bookmark not defined.</b>
Tabel 3.3. Daftar Bank Asing .....	<b>Error! Bookmark not defined.</b>
Tabel 3.4. Operasionalisasi Variabel .....	<b>Error! Bookmark not defined.</b>
Tabel 4.1. Hasil Analisis Deskriptif <i>Discretionary Accrual</i>	<b>Error! Bookmark not defined.</b>
<b>defined.</b>	
Tabel 4.2. Nilai <i>Discretionary Accrual</i> Bank Nasional dan Asing Tahun 2017	
.....	<b>Error! Bookmark not defined.</b>
Tabel 4.3 Hasil Uji Normalitas <i>Shapiro-Wilk</i> .....	<b>Error! Bookmark not defined.</b>
Tabel 4.4. Hasil Uji Homogenitas <i>Levene Test</i> .....	<b>Error! Bookmark not defined.</b>
Tabel 4.5. Hasil Uji Hipotesis <i>Independent T-Test</i> .....	<b>Error! Bookmark not defined.</b>
<b>defined.</b>	

## DAFTAR GAMBAR

Gambar 1.1. Kerangka Pemikiran .....**Error! Bookmark not defined.**

Gambar 1.2. Proses Penelitian .....**Error! Bookmark not defined.**

## **DAFTAR LAMPIRAN**

Perhitungan Manajemen Laba

Lembar Bimbingan