

## **STATEMENT OF FREE PLAGIARISM**

Herein I declare the originality of this thesis; there is no other work which has ever presented to obtain any university degree, and in my concern there is neither one else's opinion nor published written work, except acknowledged quotation relevant to the topic of this thesis which have been stated or listed on the thesis bibliography.

If in the future this statement is not proven as it supposed to be, I am willing to accept any sanction complying with the determinated regulation for its consequence.

Yogyakarta, January 9, 2007

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**DETECTING EARNINGS MANAGEMENT THROUGH DEFERRED TAX  
EXPENSES**

By

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