

ACCRUAL ANOMALY IN INDONESIA STOCK EXCHANGE

A BACHELOR DEGREE THESIS

By:

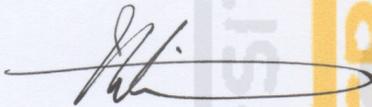
NUR HAYANA

Student Number: 13311538

Defended before the Board Examiners
On June 9th, 2017 and Declare Acceptable

Board of Examiners

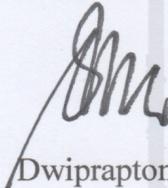
Examiner 1



Zaenal Arifin, Dr., M.Si

June 9th, 2017

Examiner II

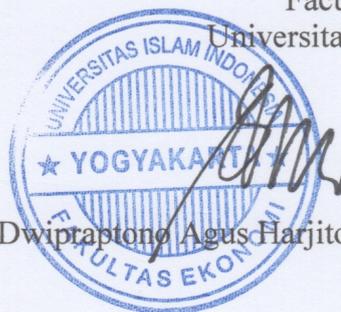


Dwiprptono Agus Harjito, Dr. Drs., M.Si

June 9th, 2017

Yogyakarta, June 9th, 2017

International Program
Faculty of Economics
Universitas Islam Indonesia
Dean



(Dwiprptono Agus Harjito, Dr. Drs., M.Si.)

ACCRUAL ANOMALY IN INDONESIA STOCK EXCHANGE

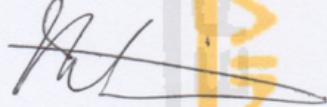
Written By:

NUR HAYANA

Student Number: 13311538

Approved by

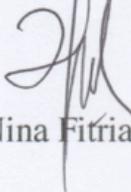
Content Advisor,



Zaenal Arifin, Dr., M.Si.

May 24th, 2017

Language Advisor,



Nina Fitriana, MA

May 24th, 2017

DECLARATION OF AUTHENTICITY

Here in I declare the originality of the thesis; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgement. All quotations are cited and listed in the bibliography of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, May 24th, 2017



Nur Hayana

ACKNOWLEDGMENT

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Assalamualaikum Wr. Wb.

Alhamdulillah rabbil'alam, I feel gratitude to Allah SWT, because of His blessing and grace I can finish writing the thesis with the title “ Accrual Anomaly in Indonesia Stock Exchange”. This thesis is one of the requirements to finish the study and get bachelor degree in Finance Study, Department of Management, Faculty of Economics, Universitas Islam Indonesia.

The preparation of this research is not separated from the encouragement and the support from several parties. In this occasion, I want to give my sincere gratitude to:

1. Allah SWT, for all your Kindness, Mercy and Lessons that you always give to me to finish this research.
2. My beloved parents and my beloved families, who always give me the support through their prayer and encourage me to be a better person and do my best in every aspect of life.
3. Dr. Drs. Dwiprptomo Agus Harjito, M.Si as the dean of the Faculty of Economics, Universitas Islam Indonesia.

4. Zaenal Arifin Dr.,M.Si. as my content advisor that has give the guidance, idea, and feedback in doing my research.
5. All of my beloved best friends who always give me the support and their time for cheering me.
6. All of my ERP assistant lecturer squads.
7. All of my lovely classmates of IP Management 2013.
8. My sincere gratitude and thank you for all of people whom always give me the courage, help, and pray for all this time until I can finish this thesis.

This research is far from perfect but, hopefully, this research can be beneficial and give the contribution especially in the field of finance study. I apologize for any mistakes that were intentionally or unintentionally in this research.

Wassalamualaikum Wr. Wb.

Yogyakarta, May 24th, 2017

Nur Hayana