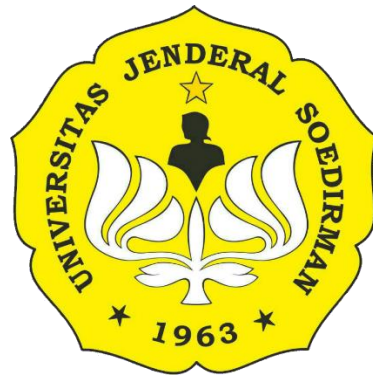


THESIS

**THE EFFECT OF FIRM SIZE AND FINANCIAL LEVERAGE ON
INCOME SMOOTHING WITH INDEPENDENT BOARD OF
COMMISSIONERS AS MODERATION**



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