

THESIS

**THE EFFECT OF IFRS 15 ADOPTION ON EARNINGS MANAGEMENT
IN REAL ESTATE DEVELOPMENT COMPANIES LISTED ON IDX
(2020 - 2024): THE MODERATING ROLE OF AUDIT QUALITY**



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FACULTY OF ECONOMICS AND BUSINESS

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2026

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Submitted to fulfill the requirements for a thesis at the Faculty of Economics and
Business, Jenderal Soedirman University

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