



اَوْنُوْزِ سَيِّتِيْ تِيْكَوْ لُوْ كِيْ مَارَا  
UNIVERSITI  
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MARA

**THE RELATIONSHIP OF DIRECTOR'S REMUNERATION AND  
EXTERNAL AUDIT FEES BETWEEN BANKRUPTCY FOR  
MANUFACTURING COMPANIES LISTED UNDER PN17 BURSA  
MALAYSIA**

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## TABLE OF CONTENT

Title Page .....	i
Declaration of Original Work .....	ii
Letter of Transmittal.....	iii
Acknowledgement .....	iv
Table of Content.....	v-vi
List of Figure.....	viii
List of Table .....	ix
Table of Abbreviations.....	x
Abstract.....	xi
<b>CHAPTER 1 : INTRODUCTION.....</b>	<b>1</b>
1.1 Introduction.....	1
1.2 Background of study .....	1
1.2.1 Overview of PN17.....	2
1.2.2 Overview of Bankruptcy (Altman Z score model) .....	3
1.3 Problem Statement.....	4-5
1.4 Research Question .....	6
1.5 Research Objectives .....	6
1.6 Significance Of Study.....	6
1.6.1 Body of Knowledge .....	7
1.7 Scope and Limitations .....	7
1.8 Organization of Study .....	7-8
<b>CHAPTER 2 :THEORY &amp; LITERATURE .....</b>	<b>9</b>
2.1 Introduction .....	9
2.2 Theory.....	9-10
2.3 Literature Review .....	10
2.3.1 Dependent Variables – Bankruptcy.....	10-12
2.3.2 Independent Variables - Director’s Remuneration and External Audit Fees .....	13-14
2.4 Empirical Research .....	15-17
2.5 Theoretical Framework.....	18
2.6 Summary.....	18-19
<b>CHAPTER 3 :DATA AND METHODOLOGY .....</b>	<b>20</b>
3.1 Introduction .....	20
3.2 Data Description .....	20-21
3.3 Data Collection Method .....	22
3.3.1 Secondary Data.....	22-23
3.3.2 Data Software .....	24
3.3.3 Sampling Design .....	24
3.4 Empirical model .....	24
3.5 Research Hypothesis.....	25

3.6 Research Design.....	25
3.7 Estimation methods .....	26
3.7.1 Descriptive Statistic .....	26
3.8 Estimation Model.....	26
3.8.1 Poolability Model .....	26
3.8.2 Hausman Test.....	27
3.9 Diagnostic Check .....	27
3.9.1 Multicollinearity Test.....	28
3.9.2 Heteroskedasticity Test.....	28
3.9.3 Serial Correlation.....	28
3.10 Panel Regression Model .....	29
3.11 Conclusion.....	29
<b>CHAPTER 4 :FINDINGS AND DATA ANALYSIS .....</b>	<b>31</b>
4.1 Introduction.....	31
4.2 Descriptive Statistic Test .....	31
4.3 Result of Poolability Test .....	32
4.4 Result of Hausman Test .....	33
4.5 Results of Multicollinearity Test.....	33
4.6 Serial Correlation Test .....	34
4.7 Heteroscedasticity Test .....	34
4.8 Regression Test.....	35
4.9 Correlation Coefficient .....	36
4.10 Conclusion .....	37
<b>CHAPTER 5 :CONCLUSION AND RECCOMENDATION .....</b>	<b>38</b>
5.1 Introduction.....	38
5.2 Discussion of The Main Findings .....	39
5.3 Recommendation .....	40
<b>REFERENCES.....</b>	<b>41-44</b>
<b>APPENDICES .....</b>	<b>45-47</b>

## ABSTRACT

Bankruptcy become an issue among the researcher. This study aim to determine the Relationship of Director's Remuneration and External Audit Fees Between Bankruptcy For Manufacturing Companies listed under PN17 Bursa Malaysia. The data used in this research is secondary data which are Annual report from 2010-2019. The sample of companies used is 10 of manufacturing companies listed under PN17 in Bursa Malaysia. Panel regression analysis method is used for data analysis. The results of this study indicate that value of adjusted R-square of 0.0017 indicates that bankruptcy can be explained by director's remuneration and external audit fees. Simultaneously, director's remuneration and external audit fees shows a positive significant relationship towards the bankruptcy.

*Keywords:* bankruptcy, director's remuneration, external audit fees, PN17