

## LIST OF TABLES

Table	Page	
3.1	Sample for Discretionary Accruals Estimation	50
3.2	Distribution of Sample for Related Party Transactions Examination by Sector	52
3.3	Summary of Control Variables for Discretionary Accruals Study	66
3.4	Pearson Correlation Analysis of Alternative Control Variables with Log of Discretionary Accruals	67
3.5	Summary of Variables Definition	69
4.1	Descriptive Statistics of Model 1	75
4.2	Multiple Regression of Log of Discretionary Accruals on Net Value of Related Party Transactions	78
4.3	Descriptive Statistics of Model 2	81
4.4	Multiple Regression of Log of Discretionary Accruals on Related Party Transactions Classified by Activities	85
4.5	Descriptive Statistics of Model 3	88
4.6	Multiple Regression of Log of Discretionary Accruals on Inflow and Outflow of Related Party Transactions Classified by Activities	94
4.7	Descriptive Statistics of Model 4	96
4.8	Multiple Regression of Log of Discretionary Accruals on Types of Related Party Transactions	102