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LAMPIRAN

Lampiran 1: Data Penelitian ASEAN

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
ABMM	31,15	6,24	13,43	0,06	3	0,33	0,33	10,29	7,89	1,00	1	18,63
ADMF	31,32	6,16	12,84	0,37	6	0,33	0,67	7,93	0,06	11,69	1	17,27
AKRA	29,95	5,74	12,03	0,26	3	0,33	0,33	40,31	8,01	9,44	1	16,81
ANTM	28,97	6,33	12,94	1,69	5	0,40	0,50	35,00	2,63	11,53	1	17,32
ASII	36,55	7,56	14,96	0,74	10	0,30	0,75	49,84	7,94	15,30	1	19,66
DSAA	31,62	6,23	13,14	0,57	4	0,75	0,33	40,10	3,75	14,27	0	17,71
DUTI	20,61	3,60	8,39	0,49	3	0,33	0,67	27,42	2,91	1,00	0	12,68
EXCL	30,40	7,12	14,90	1,78	9	0,33	0,75	33,60	5,72	16,34	1	17,87
GIAA	31,23	7,03	14,71	0,57	8	0,38	0,67	13,85	4,79	9,97	0	17,91
HER0	28,19	6,48	13,44	2,30	9	0,33	0,67	11,56	1,17	10,92	1	15,65
ICBP	33,25	6,51	13,93	0,77	6	0,50	0,67	19,47	13,29	15,18	1	17,35
ISAT	27,77	7,11	14,76	0,77	10	0,30	0,33	20,71	2,60	14,27	1	17,79
ITMG	32,73	6,83	14,39	0,91	5	0,40	1,00	31,81	17,94	1,00	1	16,86
JSMR	32,05	6,09	11,28	0,04	6	0,33	0,67	16,92	2,47	24,87	1	25,14

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
LPPF	31,38	6,30	12,97	2,68	8	0,50	0,33	47,35	21,79	1,00	1	15,43
PNBN	32,40	6,55	13,75	0,21	4	0,50	0,67	15,14	1,54	11,70	1	19,15
SMGR	32,51	6,81	13,74	0,64	7	0,29	0,75	49,00	6,03	20,92	1	24,66
PTBA	33,12	7,02	13,42	0,24	6	0,33	0,25	26,47	21,19	11,53	1	17,00
WSKT	32,65	6,91	14,61	0,29	7	0,43	0,75	33,96	3,71	17,56	0	18,64
AALI	31,61	6,16	13,94	1,47	4	0,50	1,00	20,32	5,66	10,93	1	17,11
AUTO	29,23	5,53	12,24	0,61	8	0,38	1,00	20,00	4,30	12,29	1	16,58
BSDE	32,04	6,96	14,37	1,06	5	0,40	0,67	38,99	3,30	9,14	0	17,77
GEMS	31,18	6,03	12,99	0,88	6	0,50	0,33	3,00	14,33	12,78	1	16,13
KLBF	32,16	5,53	11,30	0,21	6	0,33	0,67	43,03	13,54	12,98	1	16,71
KRAS	31,30	6,55	15,01	1,51	6	0,33	1,00	20,00	0,04	8,22	1	17,77
LSIP	29,17	5,99	12,72	0,82	6	0,33	0,33	40,38	3,30	1,00	1	16,12
MEDC	32,40	6,38	13,54	2,00	5	0,40	0,33	28,26	1,00	13,79	1	18,15
PGAS	33,55	6,92	14,66	1,32	5	0,40	0,80	43,04	3,84	11,10	1	18,56
PTTP	30,83	6,22	12,88	0,67	6	0,33	0,33	23,44	4,15	12,82	0	17,78
SRTG	29,93	7,60	15,81	6,41	5	0,40	1,00	14,65	-16,00	1,00	1	16,82
TINS	28,20	5,96	13,50	0,75	5	0,40	0,50	35,00	1,00	1,00	1	16,54
TLKM	37,16	7,22	15,00	0,70	7	0,43	0,40	47,91	13,10	15,43	1	19,14
UNVR	34,44	6,95	14,20	1,79	5	0,80	1,00	15,00	36,30	13,11	1	16,83

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
WIKA	30,90	6,35	13,43	0,21	7	0,43	0,80	34,95	3,95	13,49	0	17,90
ALLIANCE	29,08	4,14	9,58	0,01	11	0,64	0,50	43,55	7,40	14,17	1	19,05
ASTRO	29,65	5,64	12,26	2,93	10	0,40	1,00	49,11	11,16	15,78	1	16,99
AXIATA	27,63	7,22	15,14	0,93	10	0,80	0,67	17,71	7,78	18,11	1	19,22
BAT	29,18	5,72	11,49	1,16	8	0,63	0,67	22,30	33,62	14,18	1	15,16
BURSA	27,39	4,70	10,30	0,21	10	0,70	0,33	81,17	37,75	11,92	1	15,95
CIMB	33,43	6,71	13,42	0,07	8	0,63	0,33	50,92	1,07	17,10	1	21,34
DIGI	31,31	5,60	11,45	0,35	7	0,43	0,25	37,35	24,80	15,05	1	16,89
DRB	26,72	6,39	12,87	0,72	8	0,50	0,33	33,94	0,68	15,54	1	18,83
GENM	17,29	3,20	4,71	0,44	9	0,78	0,50	34,24	2,70	9,67	1	11,61
IJM	29,67	6,00	12,30	0,32	11	0,73	0,33	51,08	1,63	12,78	1	18,12
IJMP	25,01	5,29	11,57	2,35	10	0,50	0,33	35,67	1,00	1,00	1	15,90
IOI	30,59	5,43	12,41	3,13	8	0,38	0,67	60,97	18,00	14,14	0	17,88
KJP	40,77	8,11	16,87	0,18	12	0,50	0,25	62,04	4,00	20,53	1	23,54
LPI	28,20	5,27	8,67	0,04	7	0,57	0,25	33,42	7,40	1,00	1	16,51
MAHB	28,16	6,05	12,34	2,38	11	0,55	0,50	56,13	3,30	17,88	1	18,17
MAXIS	31,79	5,98	12,98	1,72	9	0,44	0,20	35,86	9,00	17,46	1	18,05
MAYBANK	34,42	6,65	13,12	0,12	11	0,73	0,67	45,38	1,00	16,97	1	21,76
MCRB	27,09	5,63	11,50	0,09	7	0,57	1,00	39,42	1,20	13,58	1	17,19

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
MEDIA	26,65	6,11	12,73	5,56	8	0,75	0,25	44,59	4,00	14,22	1	15,34
NESTLE	29,43	5,18	10,48	0,20	8	0,50	0,67	19,99	23,00	12,37	1	16,11
PBB	33,70	6,06	9,71	0,00	8	0,50	1,00	32,75	1,70	15,96	0	21,10
PCG	33,05	6,52	14,11	1,84	8	0,63	0,50	22,06	13,00	14,53	0	18,68
PDB	30,26	5,76	12,14	0,16	10	0,50	0,25	20,98	8,00	1,00	0	17,28
PGB	31,44	5,59	11,56	0,45	8	0,50	0,60	29,38	10,00	1,00	0	17,98
RHBB	31,77	6,23	12,92	0,08	10	0,60	0,33	33,31	8,00	16,24	0	20,56
SIME	29,91	4,87	11,92	0,07	12	0,58	0,50	30,15	8,00	15,41	0	18,28
TELEKOM	29,00	6,34	13,24	0,96	11	0,55	0,40	37,32	1,10	14,35	0	18,23
TENAGA	33,21	7,12	14,10	0,15	10	0,50	0,25	38,17	3,20	13,64	0	20,10
UEM	27,79	5,59	10,25	0,03	10	0,70	0,67	22,02	19,00	16,76	1	17,71
UMW	27,15	6,33	12,73	0,64	11	0,55	0,50	44,06	7,40	7,40	0	17,44
AYALA LD	37,14	7,55	15,68	0,53	9	0,33	0,33	30,75	5,30	1,00	0	19,03
BASIC	38,19	8,58	18,36	6,13	11	0,36	0,25	67,79	-0,33	11,64	0	19,19
BELLE	32,62	5,94	13,21	5,31	11	0,36	0,00	46,45	7,59	14,37	0	16,27
CEBU	29,97	5,74	13,28	0,28	9	0,33	0,33	28,87	3,68	1,00	0	15,80
CHINA	34,22	6,80	14,07	0,08	12	0,33	0,25	57,10	1,10	14,14	0	19,29
DEL MONTE	21,76	5,16	10,27	0,01	7	0,57	0,25	27,67	0,80	12,19	1	17,43
DMCI	36,06	6,95	15,22	1,15	9	0,22	0,33	27,12	10,88	13,02	0	17,73

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
EEI	29,78	6,05	12,63	0,82	9	0,33	0,25	44,34	3,89	1,00	0	22,50
FDC	35,19	7,21	14,90	0,33	7	0,29	0,25	10,74	2,00	14,86	0	18,90
GLO	36,11	7,32	15,55	0,47	11	0,27	0,25	21,62	7,00	15,14	0	18,23
GT CAP	36,09	7,11	14,93	0,88	11	0,36	0,40	43,80	3,96	8,18	0	11,50
ICTSI	34,92	7,13	15,00	0,04	7	0,29	0,33	51,24	4,00	20,11	0	21,13
LOPEZ	36,18	7,40	15,48	0,63	7	0,43	0,33	29,30	5,00	16,46	0	11,58
MERALCO	35,96	7,94	14,54	0,27	7	0,14	0,17	24,84	7,00	1,00	0	11,43
MPIC	36,20	7,18	16,30	1,64	15	0,20	0,33	40,60	4,00	9,07	0	11,94
NAC	33,19	6,68	13,04	0,91	9	0,22	0,25	33,51	9,00	1,00	0	16,35
PETRON	35,18	7,35	15,84	0,74	15	0,27	0,40	27,72	2,00	7,76	1	11,50
PNB	34,44	7,25	14,15	0,12	16	0,19	0,33	21,22	1,00	15,32	0	19,42
PSE	43,48	8,95	18,23	0,35	16	0,31	0,60	66,00	22,00	1,00	0	20,74
PSPC	34,56	7,22	15,08	0,98	11	0,18	0,00	31,46	6,30	1,00	0	10,00
RCBC	32,86	6,50	13,66	0,48	15	0,40	0,67	23,75	1,00	18,68	0	11,93
RLC	48,06	10,40	21,44	0,81	11	0,36	0,17	38,80	5,00	1,00	0	24,59
SBC	34,59	6,76	13,42	0,06	14	0,43	0,25	54,63	12,00	13,68	0	19,17
SMIC	38,21	7,64	16,19	1,65	9	0,33	0,00	16,00	5,00	15,76	0	19,49
SMPC	48,88	10,30	21,84	0,41	11	0,27	0,00	12,21	16,00	1,00	0	23,70
SORIANO	44,76	9,68	20,14	1,68	7	0,29	0,67	16,38	4,00	1,00	0	22,54

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
UNION	34,47	7,00	15,01	0,13	15	0,33	0,33	31,66	1,10	15,28	0	19,03
URC	49,03	10,74	20,99	1,86	9	0,22	0,33	44,71	0,60	23,19	0	19,03
CAO	8,90	4,18	0,67	0,08	9	0,33	0,67	28,52	5,80	9,77	1	16,67
BAL	20,59	10,02	-0,30	2,58	6	0,50	0,33	16,00	6,60	21,35	1	25,89
CAPLAND	13,47	6,46	1,04	0,74	12	0,83	0,75	52,35	5,60	15,72	1	20,34
CDL	11,12	5,29	-1,08	0,07	7	0,71	0,67	51,31	4,33	9,76	1	19,21
CMT	9,88	4,67	1,11	0,46	9	0,56	0,50	63,00	4,15	7,28	1	18,61
COMDELGRO	9,71	4,58	-2,35	0,37	11	0,91	0,40	92,68	0,66	15,78	1	17,81
DBS	7,35	3,40	0,44	0,00	11	0,64	0,20	69,95	1,00	10,91	1	22,48
DELMONTE	10,27	4,86	-0,65	0,31	7	0,57	0,50	22,60	0,90	15,84	1	17,09
FIRST	10,58	5,02	1,80	0,62	8	0,63	0,25	18,73	7,70	13,88	1	16,62
FN	13,37	6,41	-0,06	9,09	14	0,43	0,33	12,00	4,01	13,91	1	17,68
GREAT	12,15	5,80	-0,80	0,12	10	0,60	0,25	12,00	0,88	12,57	1	20,61
HAWPAR	12,15	5,80	-0,80	21,78	11	0,64	0,33	42,47	6,00	11,67	1	17,28
HONG	9,88	4,67	-0,46	0,05	9	0,56	0,67	45,54	0,90	1,00	1	18,77
KCL	12,92	6,18	-0,36	0,40	10	0,80	0,25	78,00	3,60	14,12	1	19,45
OCBC	12,78	6,12	0,55	0,04	10	0,70	0,25	72,20	1,00	17,80	1	22,32
OLAM	11,98	5,71	-1,18	0,31	10	0,60	0,60	10,24	2,00	16,35	1	19,33
OUE	11,82	5,63	-3,10	0,98	6	0,50	0,33	20,35	3,00	12,99	1	18,40

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
SATS	8,94	4,20	-1,11	0,23	11	0,91	0,25	59,46	11,30	14,32	1	17,03
SEMCORP	11,98	5,71	0,65	0,94	11	0,82	0,50	50,41	1,40	15,92	1	19,32
MARINE	12,41	5,93	0,20	1,40	10	0,80	0,80	37,71	-0,90	14,61	1	18,32
SGX	10,38	4,91	1,24	1,23	12	0,75	0,00	99,90	17,00	14,28	1	16,92
SIA	13,21	6,33	-0,67	3,97	8	0,88	0,33	44,21	5,00	15,34	0	19,43
SIAEC	11,46	5,45	0,18	2,36	11	0,64	0,20	22,12	10,00	13,48	1	16,77
SINGPOST	10,87	5,16	-1,00	1,95	10	0,60	0,67	63,43	10,00	15,22	1	17,16
SINGTEL	14,02	6,74	-1,47	3,46	10	0,70	0,50	48,00	11,00	18,81	1	20,05
SPH	11,11	5,28	1,13	43,54	9	0,89	0,75	99,00	5,00	14,43	0	17,99
SSG	8,53	3,99	2,80	0,26	10	0,40	0,40	36,60	16,00	1,00	1	15,34
STARHUB	10,69	5,07	0,46	0,86	12	0,58	0,33	33,80	7,00	15,80	0	17,15
UIC	12,24	5,84	36,49	0,79	12	0,50	0,20	12,83	4,00	1,00	1	18,30
UOL	12,14	5,80	-0,27	0,31	9	0,56	0,33	55,65	2,00	14,07	1	19,20
ADVANC	22,83	2,83	6,65	0,14	11	0,45	0,67	36,22	14,54	17,79	1	18,68
AOT	22,17	3,74	7,89	0,74	12	0,75	0,67	30,00	17,56	12,07	1	18,24
BASF	16,21	1,86	4,27	0,28	14	0,36	0,67	45,81	10,70	9,71	1	15,79
BCP	19,15	3,41	7,64	0,48	15	0,47	0,67	60,55	4,56	14,30	1	17,77
BKI	17,77	0,97	3,29	0,17	12	0,75	1,00	77,81	4,61	11,20	1	17,11
CPN	20,88	3,56	7,05	0,22	14	0,29	1,00	63,63	9,82	13,04	1	18,09

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
DELTA	19,31	2,58	7,09	2,58	9	0,44	1,00	37,67	11,33	12,91	1	16,88
EASTW	16,42	2,00	4,48	0,38	10	0,10	0,67	41,03	7,81	14,30	1	16,01
EGCO	21,31	4,09	8,52	4,43	15	0,40	0,67	50,01	12,82	14,47	1	18,33
GFPT	16,81	2,70	5,92	1,43	9	0,33	0,33	52,35	7,77	17,05	0	15,90
HANA	17,81	2,72	6,29	1,43	6	0,50	1,00	52,02	10,14	10,04	1	16,24
INTUCH	21,13	3,74	6,85	0,85	11	0,45	0,67	78,99	23,25	14,24	1	16,92
IRPC	20,54	3,47	8,77	0,94	12	0,42	0,33	52,44	5,93	1,00	1	18,21
IVL	22,13	3,98	9,35	1,85	16	0,50	0,67	35,11	10,39	16,23	1	18,94
KKP	19,53	2,42	4,99	0,02	12	0,33	0,67	86,31	2,61	13,12	1	18,73
KTB	22,79	3,97	8,38	0,05	12	0,50	0,33	44,93	1,36	14,38	1	20,92
MC	13,99	1,74	4,07	0,14	10	0,40	0,67	41,84	6,05	11,28	1	14,46
MCOT	16,42	3,25	7,11	3,13	10	0,60	0,33	22,71	-4,43	1,00	1	14,90
MNT	19,50	3,20	8,13	0,74	11	0,36	0,67	61,45	5,12	17,14	0	18,59
PSH	19,57	2,59	5,88	2,30	10	0,70	1,00	28,41	10,16	11,94	1	17,41
PTT	25,53	4,69	9,97	0,93	15	0,73	0,33	48,88	10,75	1,00	1	20,77
PTTEP	15,27	2,71	6,19	0,05	16	0,56	0,67	34,69	10,72	13,09	0	19,46
PTTGC	23,23	4,19	9,72	1,01	15	0,53	0,67	51,79	10,36	15,09	1	19,15
RACH	19,55	2,52	5,45	0,18	12	0,50	0,67	43,76	7,63	14,10	1	17,62
SAMART	15,83	3,04	7,00	1,15	10	0,40	0,33	57,69	-1,22	13,47	1	16,07

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
SCB	23,57	3,85	7,47	0,06	15	0,60	1,00	71,14	1,63	16,24	1	21,07
SPALI	19,45	2,84	5,43	0,17	10	0,40	0,33	70,00	12,79	10,13	1	17,06
THAICOM	13,96	3,57	7,38	2,26	9	0,44	0,67	52,38	1,64	11,88	1	16,10
TOP	21,91	4,20	9,20	0,89	14	0,50	0,67	46,49	6,57	13,90	0	18,60

Lampiran 2: Output Statistik ASEAN

1. Uji Langsung

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.606, P<0.001

Average R-squared (ARS)=0.367, P<0.001

Average adjusted R-squared (AARS)=0.363, P<0.001

Average block VIF (AVIF) not available

Average full collinearity VIF (AFVIF)=1.534, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.410, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	EQ	P value	VIF
DK	0,101		0.062	1.147
KI	0,727		<0.001	1.095
KAAcc	0,222		<0.001	1.019
KP	0,42		<0.001	1.227
Persist		0,237	<0.001	4.798
Predict		0,254	<0.001	1.929
Varia		0,534	<0.001	3.610
Smooth		0,292	<0.001	1.067

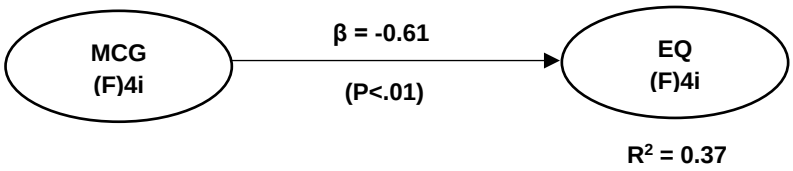
P value indikator DK melebihi 0,05 yaitu 0,062 maka dilihat nilai loading.

C. Cross Loading

	MCG	EQ	P value
DK	0,273		<0.001
KI	0,872		<0.001
KAAcc	0,272		<0.001
KP	0,662		<0.001
Persist		0,909	<0.001
Predict		0,695	<0.001
Varia		0,918	<0.001
Smooth		0,403	<0.001

Nilai *Loading* DK masih di bawah 0,5 yaitu 0,273 namun memiliki p *value* signifikan yaitu <0,001 maka indikator layak dipakai.

D. Hipotesis



Pengujian	Hasil
Effect Size (F Squared)	0,367
Tenenhaus GoF (GoF)	0,410
R Squared	0,367
Adjusted R Squared	0,363
Q-squared	0,382

	MCG	EQ
Composite reliability	0,620	0,272
Cronbach's alpha	0,340	0,629
Average variances extracted (AVE)	0,337	0,579

Full collinearity VIFs

MCG	EQ
1.534	1.534

2. Uji Mediasi ASEAN

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.279, P<0.001

Average R-squared (ARS)=0.215, P<0.001

Average adjusted R-squared (AARS)=0.206, P<0.001

Average block VIF (AVIF)=1.138, acceptable if <= 5, ideally <= 3.3

Average full collinearity VIF (AFVIF)=1.363, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.377, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	EQ	FC	AQ	Size	P value	VIF
DK	0,122					0,032	1.147
KI	0,709					<0.001	1.095
KAAcc	0,483					<0.001	1.019
KP	0,259					<0.001	1.227
Persist		0,877				<0.001	4.798
Predict		0,541				<0.001	1.929
Varia		0,447				<0.001	3.610
Smooth		0,107				0,05	1.067
ROA			0,456			<0.001	1.000

	MCG	EQ	FC	AQ	Size	P value	VIF
BS			0,893			<0.001	1.000
AQ				1		<0.001	
Size					1	<0.001	

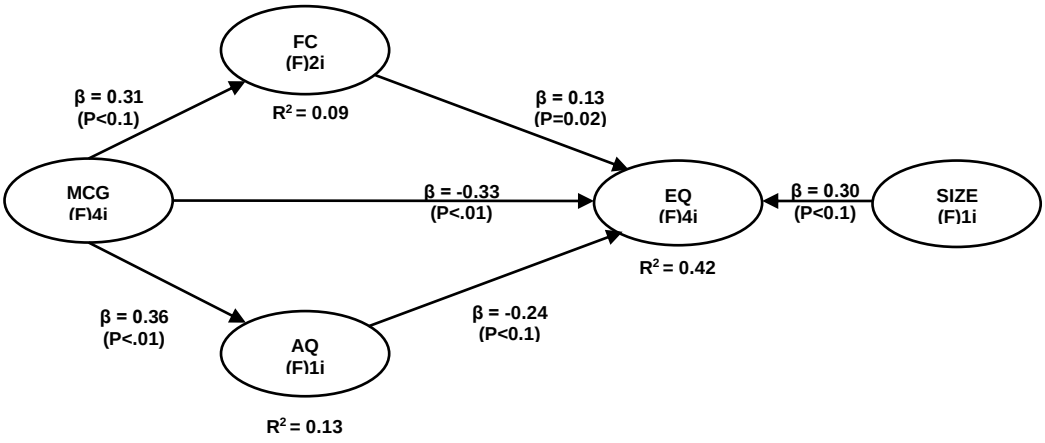
P *value* semua indikator memenuhi kriteria.

C. Cross Loading

	MCG	EQ	FC	AQ	Size	P value
DK	0,212					<0.001
KI	0,829					<0.001
KAAcc	0,529					<0.001
KP	0,506					<0.001
Persist		0,882				<0.001
Predict		0,889				<0.001
Varia		0,609				<0.001
Smooth		0,161				0.007
ROA			0,452			<0.001
BS			0,889			<0.001
AQ				1		<0.001
Size					1	<0.001

Nilai p *value cross loading* memenuhi kriteria.

D. Hipotesis



	MCG	EQ	FC	AQ	Size
R-squared coefficients		0,419	0,093	0,133	
Adjusted R-squared coefficients		0,403	0,087	0,127	
Composite reliability coefficients	0,612	0,707	0,641	1,000	1,000
Cronbach's alpha coefficients	0,340	0,629	- 0,013	1,000	1,000
Average variances extracted (AVE)	0,317	0,491	0,497	1,000	1,000
Q Squared		0,432	0,095	0,172	

Effect Size

	MCG	EQ	FC	AQ	Size
EQ	0,334		0,129	0,237	0,301
FC	0,306				
AQ	0,365				

Full collinearity VIFs

MCG	EQ	Size	FC	AQ
1.573	1.643	1.154	1.283	1.162

Lampiran 3: Data Penelitian Indonesia

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
ABMM	31,154	6,235	13,425	0,061	3	0,33	0,33	10,29	7,89	0,00	1	18,63
ADMF	31,319	6,155	12,844	0,374	6	0,33	0,67	7,93	0,06	11,69	1	17,27
AKRA	29,945	5,736	12,027	0,255	3	0,33	0,33	40,31	8,01	9,44	1	16,81
ANTM	28,974	6,327	12,942	1,686	5	0,40	0,50	35,00	2,63	11,53	1	17,32
ASII	36,549	7,560	14,962	0,739	10	0,30	0,75	49,84	7,94	15,30	1	19,66
DSAA	31,622	6,234	13,135	0,575	4	0,75	0,33	40,10	3,75	14,27	0	17,71
DUTI	20,606	3,604	8,391	0,494	3	0,33	0,67	27,42	2,91	0,00	0	12,68
EXCL	30,398	7,121	14,904	1,785	9	0,33	0,75	33,60	5,72	16,34	1	17,87
GIAA	31,230	7,027	14,712	0,572	8	0,38	0,67	13,85	4,79	9,97	0	17,91
HER0	28,187	6,481	13,436	2,303	9	0,33	0,67	11,56	1,17	10,92	1	15,65
ICBP	33,255	6,513	13,927	0,767	6	0,50	0,67	19,47	13,29	15,18	1	17,35
ISAT	27,770	7,114	14,756	0,767	10	0,30	0,33	20,71	2,60	14,27	1	17,79
ITMG	32,731	6,825	14,393	0,908	5	0,40	1,00	31,81	17,94	0,00	1	16,86
JSMR	32,050	6,088	11,280	0,045	6	0,33	0,67	16,92	2,47	24,87	1	25,14
LPPF	31,376	6,304	12,972	2,675	8	0,50	0,33	47,35	21,79	0,00	1	15,43
PNBN	32,398	6,550	13,749	0,209	4	0,50	0,67	15,14	1,54	11,70	1	19,15
SMGR	32,506	6,815	13,738	0,642	7	0,29	0,75	49,00	6,03	20,92	1	24,66

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
PTBA	33,121	7,025	13,419	0,243	6	0,33	0,25	26,47	21,19	11,53	1	17,00
WSKT	32,652	6,913	14,610	0,294	7	0,43	0,75	33,96	3,71	17,56	0	18,64
AALI	31,606	6,160	13,945	1,469	4	0,50	1,00	20,32	5,66	10,93	1	17,11
AUTO	29,228	5,526	12,237	0,606	8	0,38	1,00	20,00	4,30	12,29	1	16,58
BSDE	32,042	6,958	14,372	1,059	5	0,40	0,67	38,99	3,30	9,14	0	17,77
GEMS	31,176	6,030	12,993	0,883	6	0,50	0,33	3,00	14,33	12,78	1	16,13
KLBF	32,163	5,531	11,305	0,210	6	0,33	0,67	43,03	13,54	12,98	1	16,71
KRAS	31,298	6,548	15,009	1,514	6	0,33	1,00	20,00	0,04	8,22	1	17,77
LSIP	29,170	5,992	12,722	0,819	6	0,33	0,33	40,38	3,30	0,00	1	16,12
MEDC	32,404	6,379	13,535	2,001	5	0,40	0,33	28,26	1,00	13,79	1	18,15
PGAS	33,553	6,922	14,656	1,321	5	0,40	0,80	43,04	3,84	11,10	1	18,56
PTTP	30,834	6,217	12,885	0,669	6	0,33	0,33	23,44	4,15	12,82	0	17,78
SRTG	29,926	7,599	15,814	6,407	5	0,40	1,00	14,65	-16,00	0,00	1	16,82
TINS	28,202	5,959	13,499	0,752	5	0,40	0,50	35,00	1,00	0,00	1	16,54
TLKM	37,160	7,218	14,999	0,699	7	0,43	0,40	47,91	13,10	15,43	1	19,14
UNVR	34,440	6,948	14,203	1,792	5	0,80	1,00	15,00	36,30	13,11	1	16,83
WIKA	30,896	6,354	13,425	0,206	7	0,43	0,80	34,95	3,95	13,49	0	17,90

Lampiran 4: Output Statistik Indonesia

1. Uji Langsung Indonesia

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.650, P<0.001

Average R-squared (ARS)=0.422, P<0.001

Average adjusted R-squared (AARS)=0.404, P<0.001

Average block VIF (AVIF) not available

Average full collinearity VIF (AFVIF)=1.492, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.269, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

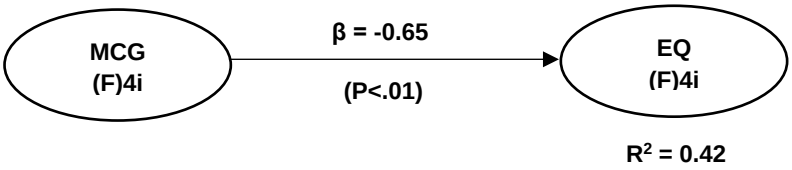
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	EQ	P value	VIF
DK	0,686		<0.001	1.116
KI	0,419		<0.001	1.112
KAAcc	0,468		<0.001	1.039
KP	0,202		0.022	1.039
Persist		1,218	<0.001	2.454
Predict		2,639	<0.001	9.446
Varia		1,334	<0.001	7.511
Smooth		0,671	<0.001	1.448

Semua variabel sudah memenuhi kriteria pengujian dan layak untuk dilanjutkan untuk uji selanjutnya.

C. Hipotesis



Pengujian	Hasil
Effect Size (F Squared)	0,422
Tenenhaus GoF (GoF)	0,269
R Squared	0,422
Adjusted R Squared	0,404
Q-squared	0,439

	MCG	EQ
Composite reliability	0,039	0,004
Cronbach's alpha	0,205	0,784
Average variances extracted (AVE)	0,297	0,047

Full collinearity VIFs

MCG	EQ
1,492	1,492

2. Uji Mediasi Indonesia

A. Kualitas data

Model fit and quality indices

Average path coefficient (APC)=0.331, P<0.001

Average R-squared (ARS)=0.314, P<0.001

Average adjusted R-squared (AARS)=0.280, P<0.001

Average block VIF (AVIF)=1.115, acceptable if <= 5, ideally <= 3.3

Average full collinearity VIF (AFVIF)=1.689, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.456, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

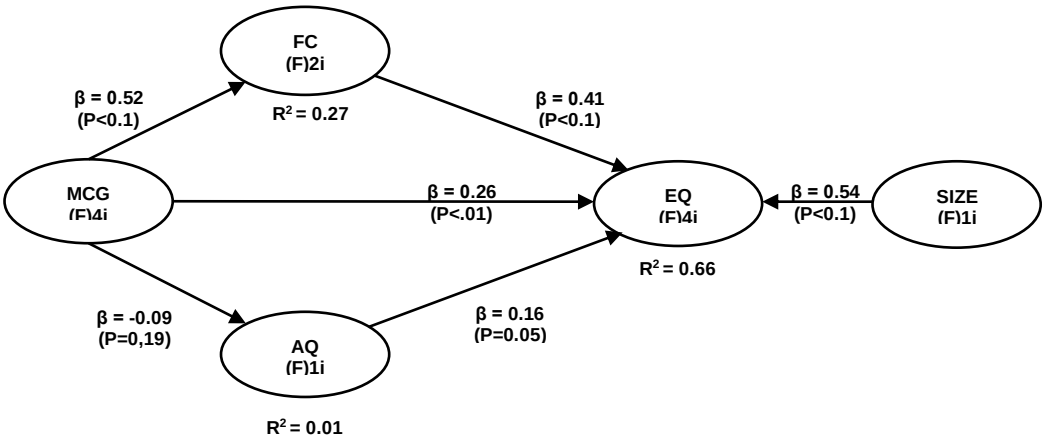
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	FC	AQ	EQ	Size	P value	VIF
DK	0,765					<0.001	1.116
KI	0,772					<0.001	1.112
KAAcc	0,276					0.038	1.039
KP	0,343					0.013	1.039
ROA		0,65				<0.001	1.004
BS		0,719				<0.001	1.004
AQ			1			<0.001	
Persist				0,571		<0.001	2.454
Predict				1,270		<0.001	9.446
Varia				- 1,158		<0.001	7.511
Smooth				0,408		0.003	1.448
Size					1	<0.001	

P *value* semua Indikator sudah layak untuk digunakan dan bisa dilanjutkan untuk pengujian berikutnya.

C. Hipotesis



Pengaruh langsung setelah ada variabel mediasi:

Effect Size

	MCG	FC	AQ	EQ	Size
FC	0,270				
AQ	0,007				
EQ	0,123	0,171	0,046		0,324

	MCG	FC	AQ	EQ	Size
R-squared coefficients		0,270	0.007	0,664	
Adjusted R-squared coefficients		0,247	- 0,024	0,617	
Composite reliability coefficients	0,425	0,694	1,000	0,854	1,000
Cronbach's alpha coefficients	0,205	0,122	1,000	0,784	1,000
Average variances extracted (AVE)	0,189	0,532	1,000	0,599	1,000
Q Squared		0,275	0,028	0,651	

Full collinearity VIFs

MCG	FC	AQ	EQ	Size
2.172	1,892	1,246	1,737	1,400

Lampiran 5: Data Penelitian Malaysia

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
ALLIANCE	29,077	4,145	9,584	0,014	11	0,64	0,50	43,55	7,40	12,92	1	17,80
ASTRO	29,653	5,637	12,261	2,933	10	0,40	1,00	49,11	11,16	14,53	1	15,74
AXIATA	27,626	7,225	15,142	0,932	10	0,80	0,67	17,71	7,78	16,86	1	17,97
BAT	29,181	5,718	11,491	1,157	8	0,63	0,67	22,30	33,62	12,93	1	13,91
BURSA	27,386	4,703	10,296	0,206	10	0,70	0,33	81,17	37,75	10,67	1	14,71
CIMB	33,433	6,707	13,418	0,069	8	0,63	0,33	50,92	1,07	15,85	1	20,10
DIGI	31,313	5,604	11,446	0,346	7	0,43	0,25	37,35	24,80	13,80	1	15,64
DRB	26,722	6,393	12,871	0,717	8	0,50	0,33	33,94	0,68	14,29	1	17,58
GENM	17,293	3,196	4,709	0,437	9	0,78	0,50	34,24	2,70	8,42	1	10,36
IJM	29,674	6,000	12,303	0,316	11	0,73	0,33	51,08	1,63	11,53	1	16,87
IJMP	25,010	5,290	11,572	2,350	10	0,50	0,33	35,67	1,00	0,00	1	14,65
IOI	30,590	5,432	12,406	3,130	8	0,38	0,67	60,97	18,00	12,89	0	16,63
KJP	40,767	8,105	16,867	0,181	12	0,50	0,25	62,04	4,00	19,28	1	22,29
LPI	28,199	5,273	8,666	0,035	7	0,57	0,25	33,42	7,40	0,00	1	15,26
MAHB	28,160	6,047	12,338	2,382	11	0,55	0,50	56,13	3,30	16,63	1	16,92
MAXIS	31,790	5,977	12,977	1,720	9	0,44	0,20	35,86	9,00	16,21	1	16,80
MAYBANK	34,423	6,651	13,121	0,118	11	0,73	0,67	45,38	1,00	15,72	1	20,51
MCRB	27,090	5,632	11,497	0,093	7	0,57	1,00	39,42	1,20	12,33	1	15,94

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
MEDIA	26,645	6,114	12,731	5,558	8	0,75	0,25	44,59	4,00	12,97	1	14,09
NESTLE	29,429	5,182	10,480	0,195	8	0,50	0,67	19,99	23,00	11,12	1	14,86
PBB	33,698	6,065	9,710	0,003	8	0,50	1,00	32,75	1,70	14,71	0	19,86
PCG	33,047	6,520	14,106	1,844	8	0,63	0,50	22,06	13,00	13,28	0	17,44
PDB	30,263	5,762	12,141	0,161	10	0,50	0,25	20,98	8,00	0,00	0	16,03
PGB	31,439	5,587	11,563	0,452	8	0,50	0,60	29,38	10,00	0,00	0	16,73
RHBB	31,767	6,232	12,918	0,079	10	0,60	0,33	33,31	8,00	14,99	0	19,31
SIME	29,905	4,873	11,919	0,071	12	0,58	0,50	30,15	8,00	14,16	0	17,03
TELEKOM	29,001	6,344	13,241	0,964	11	0,55	0,40	37,32	1,10	13,10	0	16,98
TENAGA	33,214	7,125	14,105	0,151	10	0,50	0,25	38,17	3,20	12,39	0	18,85
UEM	27,789	5,590	10,251	0,029	10	0,70	0,67	22,02	19,00	15,51	1	16,46
UMW	27,146	6,326	12,732	0,639	11	0,55	0,50	44,06	7,40	6,15	0	16,19

Lampiran 6: Output Statistik Malaysia

1. Uji Langsung Malaysia

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.594, P<0.001

Average R-squared (ARS)=0.353, P<0.001

Average adjusted R-squared (AARS)=0.330, P<0.001

Average block VIF (AVIF) not available

Average full collinearity VIF (AFVIF)=1.466, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.307, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	EQ	P value	VIF
DK	0,495		<0.001	1.136
KI	0,495		<0.001	1.051
KAAcc	0,495		<0.001	1.038
KP	0,495		<0.001	1.105
Persist		0,341	<0.001	2.347
Predict		0,341	<0.001	5.588
Varia		0,341	<0.001	6.143
Smooth		0,341	<0.001	1.309

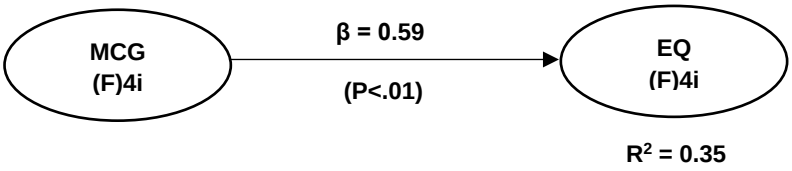
P *value* Indikator *Smooth* memiliki p *value* 0,053 lebih dari 0,05 belum memenuhi kriteria. Maka dilihat nilai *cross loading*.

C. Cross Loading

	MCG	EQ	P value
DK	0,642		<0.001
KI	0,535		<0.001
KAAcc	0,327		0,001
KP	0,517		<0.001
Persist		0,745	<0.001
Predict		0,898	<0.001
Varia		0,939	<0.001
Smooth		0,351	<0.001

Semua indikator layak digunakan.

D. Hipotesis



Pengujian	Hasil
Effect Size (F Squared)	0,353
Tenenhaus GoF (GoF)	0,307
R Squared	0,353
Adjusted R Squared	0,330
Q-squared	

	MCG	EQ
Composite reliability	0,009	0,525
Cronbach's alpha	0,028	0,713
Average variances extracted (AVE)	0,250	0,286

Full collinearity VIFs

MCG	EQ
1,466	1,466

2. Uji Mediasi Malaysia

A. Uji Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.305, P<0.001

Average R-squared (ARS)=0.377, P<0.001

Average adjusted R-squared (AARS)=0.350, P<0.001

Average block VIF (AVIF)=1.852, acceptable if <= 5, ideally <= 3.3

Average full collinearity VIF (AFVIF)=2.720, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.495, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

Nonlinear bivariate causality direction ratio (NLBCDR)=0.833, acceptable if >= 0.7

B. Indicator Weight

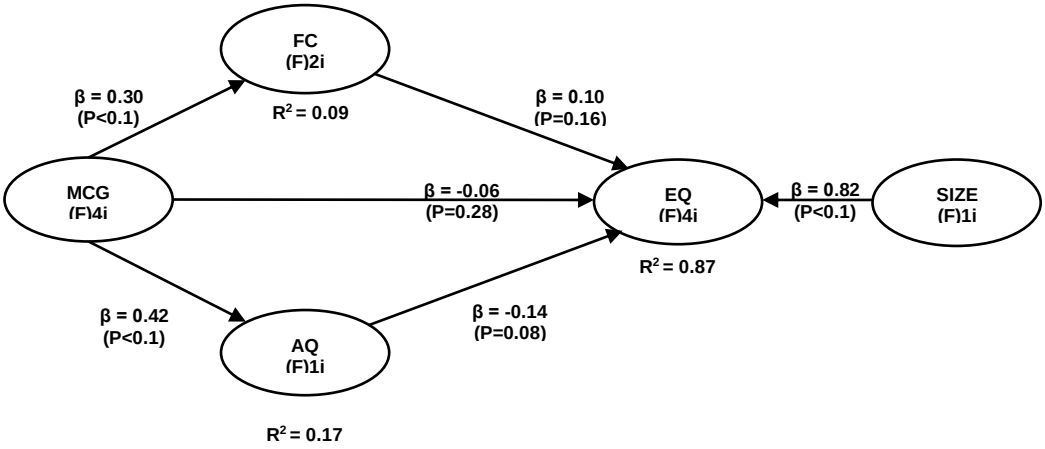
	MCG	EQ	FC	AQ	Size	P value	VIF
DK	0,495					<0.001	1.136
KI	0,495					<0.001	1.051
KAAcc	0,495					<0.001	1.038
KP	0,495					<0.001	1.105
Persist		0,341				<0.001	2.347
Predict		0,341				<0.001	5.588
Varia		0,341				<0.001	6.143
Smooth		0,341				<0.001	1.309
ROA			0,704			<0.001	1.000
BS			0,704			<0.001	1.000
AQ				1		<0.001	
Size					1	<0.001	

P *value* di bawah 0,05 sehingga semua Indikator layak digunakan dan dilanjutkan untuk pengujian selanjutnya.

C. Cross Loading

	MCG	EQ	FC	AQ	Size	P value
DK	0,642					<0.001
KI	0,535					<0.001
KAAcc	0,327					0,001
KP	0,517					<0.001
Persist		0,745				<0.001
Predict		0,898				<0.001
Varia		0,939				<0.001
Smooth		0,351				<0.001
ROA			0,71			<0.001
BS			0,71			<0.001
AQ				1		<0.001
Size					1	<0.001

D. Hipotesis



	MCG	EQ	FC	AQ	Size
R-squared coefficients		0,869	0,088	0,175	
Adjusted R-squared coefficients		0,848	0,056	0,145	
Composite reliability coefficients	0,283	0,755	0,545	1,000	1,000
Cronbach's alpha coefficients	0,028	0,713	0,019	1,000	1,000
Average variances extracted (AVE)	0,194	0,558	0,501	1,000	1,000
Q Squared		0,763	0,155	0,211	

Effect Size

	MCG	EQ	FC	AQ	Size
EQ	0.021		0.058	0.036	0,754
FC	0.088				
AQ	0,175				

Full collinearity VIFs

MCG	EQ	Size	FC	AQ
1,527	4,786	1,530	1,346	4,409

Lampiran 7: Data Penelitian Philipina

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
AYALA LD	37,136	7,553	15,677	0,531	9	0,33	0,33	30,75	5,30	0,00	0	20,32
BASIC	38,187	8,582	18,358	6,126	11	0,36	0,25	67,79	-0,33	12,93	0	20,48
BELLE	32,617	5,943	13,210	5,315	11	0,36	0,00	46,45	7,59	15,66	0	17,56
CEBU	29,972	5,741	13,283	0,281	9	0,33	0,33	28,87	3,68	0,00	0	17,09
CHINA	34,222	6,801	14,069	0,080	12	0,33	0,25	57,10	1,10	15,43	0	20,58
DEL MONTE	21,761	5,161	10,267	0,005	7	0,57	0,25	27,67	0,80	13,48	1	18,72
DMCI	36,063	6,948	15,223	1,152	9	0,22	0,33	27,12	10,88	14,31	0	19,02
EEI	29,781	6,054	12,631	0,819	9	0,33	0,25	44,34	3,89	0,00	0	23,79
FDC	35,194	7,207	14,901	0,335	7	0,29	0,25	10,74	2,00	16,16	0	20,20
GLO	36,108	7,323	15,547	0,466	11	0,27	0,25	21,62	7,00	16,43	0	19,52
GT CAP	36,092	7,105	14,934	0,875	11	0,36	0,40	43,80	3,96	9,47	0	12,79
ICTSI	34,916	7,126	14,996	0,042	7	0,29	0,33	51,24	4,00	21,40	0	22,42
LOPEZ	36,180	7,401	15,479	0,627	7	0,43	0,33	29,30	5,00	17,75	0	12,88
MERALCO	35,959	7,935	14,539	0,274	7	0,14	0,17	24,84	7,00	0,00	0	12,73
MPIC	36,197	7,180	16,303	1,642	15	0,20	0,33	40,60	4,00	10,37	0	13,23
NAC	33,187	6,682	13,044	0,913	9	0,22	0,25	33,51	9,00	0,00	0	17,64

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
PETRON	35,185	7,350	15,839	0,745	15	0,27	0,40	27,72	2,00	9,05	1	12,79
PNB	34,443	7,250	14,151	0,122	16	0,19	0,33	21,22	1,00	16,61	0	20,71
PSE	43,478	8,951	18,233	0,353	16	0,31	0,60	66,00	22,00	0,00	0	22,03
PSPC	34,555	7,221	15,080	0,976	11	0,18	0,00	31,46	6,30	0,00	0	11,29
RCBC	32,861	6,498	13,656	0,483	15	0,40	0,67	23,75	1,00	19,97	0	13,22
RLC	48,058	10,401	21,440	0,808	11	0,36	0,17	38,80	5,00	0,00	0	25,88
SBC	34,592	6,757	13,422	0,061	14	0,43	0,25	54,63	12,00	14,97	0	20,46
SMIC	38,215	7,637	16,187	1,655	9	0,33	0,00	16,00	5,00	17,05	0	20,78
SMPC	48,880	10,297	21,837	0,414	11	0,27	0,00	12,21	16,00	0,00	0	24,99
SORIANO	44,759	9,682	20,142	1,684	7	0,29	0,67	16,38	4,00	0,00	0	23,83
UNION	34,471	6,998	15,011	0,135	15	0,33	0,33	31,66	1,10	16,57	0	20,32
URC	49,028	10,740	20,985	1,864	9	0,22	0,33	44,71	0,60	24,48	0	20,32

Lampiran 8: Output Statistik Philipina

1. Uji Langsung Philipina

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.614, P<0.001

Average R-squared (ARS)=0.377, P<0.001

Average adjusted R-squared (AARS)=0.353, P<0.001

Average block VIF (AVIF) not available

Average full collinearity VIF (AFVIF)=1.360, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.273, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

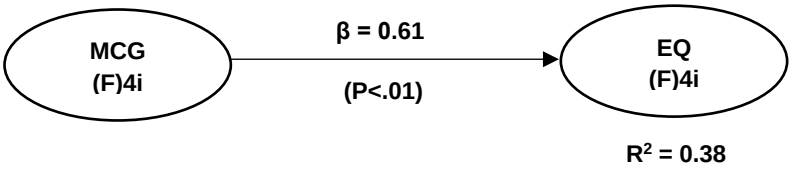
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	EQ	P value	VIF
DK	0,286		0.003	1.163
KI	0,376		<0.001	1.077
KAAcc	0,429		<0.001	1.073
KP	0,943		<0.001	1.139
Persist		1,406	<0.001	19.792
Predict		1,295	<0.001	21.713
Varia		2,674	<0.001	22.710
Smooth		1,023	<0.001	1.163

P *value* di bawah 0,05 sehingga semua Indikator layak digunakan dan dilanjutkan untuk pengujian selanjutnya.

C. Hipotesis



Pengujian	Hasil
Effect Size (F Squared)	0,377
Tenenhaus GoF (GoF)	0,273
R Squared	0,377
Adjusted R Squared	0,353
Q-squared	0,464

	MCG	EQ
Composite reliability	0.000	0,354
Cronbach's alpha	0,387	0,835
Average variances extracted (AVE)	0,201	0,193

	MCG	EQ
Composite reliability	0.000	0,354
Cronbach's alpha	0,387	0,835
Average variances extracted (AVE)	0,201	0,193

Full collinearity VIFs

MCG	EQ
1,360	1,360

2. Uji Mediasi Philipina

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.304, P<0.001

Average R-squared (ARS)=0.299, P=0.001

Average adjusted R-squared (AARS)=0.259, P=0.003

Average block VIF (AVIF)=1.463, acceptable if <= 5, ideally <= 3.3

Average full collinearity VIF (AFVIF)=1.606, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.415, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

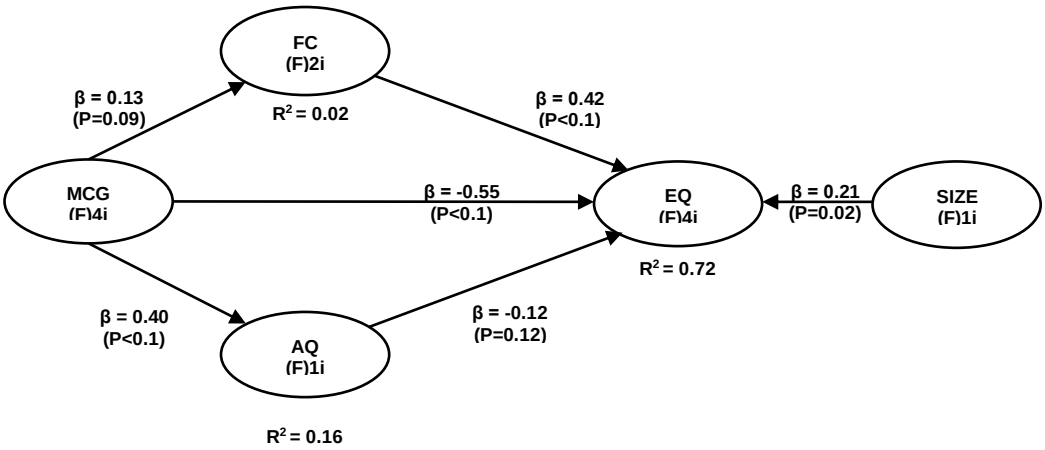
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	EQ	FC	AQ	Size	P value	VIF
DK	0,4210					<0.001	1.163
KI	0,4210					<0.001	1.077
KAAcc	0,4210					<0.001	1.073
KP	0,4210					<0.001	1.139
Persist		0,3060				0,002	19.792
Predict		0,3060				0,002	21.713
Varia		0,3060				0,002	22.710
Smooth		0,3060				0,002	1.163
ROA			0,9290			<0.001	1.215
BS			0,9290			<0.001	1.215
AQ				1,0000		<0.001	
Size					1,0000	<0.001	

P *value* di bawah 0,05 sehingga semua Indikator layak digunakan dan dilanjutkan untuk pengujian selanjutnya.

C. Hipotesis



	MCG	EQ	FC	AQ	Size
R-squared coefficients		0,721	0,017	0,159	
Adjusted R-squared coefficients		0,672	0,021	0,126	
Composite reliability coefficients	0,259	0,632	0,445	1,000	1,00
Cronbach's alpha coefficients	0,387	0,835	-1,451	1,000	1,000
Average variances extracted (AVE)	0,220	0,350	0,308	1,000	1,000
Q Squared		0,678	0,163	0,256	

Effect Size

	MCG	EQ	FC	AQ	Size
EQ	0,263		0,207	0,071	0.065
FC	0.017				
AQ	0,159				

Full collinearity VIFs

MCG	EQ	Size	FC	AQ
1.383	2.344	1.448	1.732	1.124

Lampiran 9: Data Penelitian Singapura

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
CAO	8,904	4,177	0,675	0,082	9	0,33	0,67	28,52	5,80	7,42	1	14,32
BAL	20,589	10,020	-0,301	2,580	6	0,50	0,33	16,00	6,60	18,99	1	23,53
CAPLAND	13,468	6,459	1,039	0,740	12	0,83	0,75	52,35	5,60	13,36	1	17,98
CDL	11,122	5,286	-1,082	0,074	7	0,71	0,67	51,31	4,33	7,40	1	16,85
CMT	9,882	4,666	1,109	0,459	9	0,56	0,50	63,00	4,15	4,92	1	16,26
COMDELGRO	9,706	4,578	-2,353	0,370	11	0,91	0,40	92,68	0,66	13,43	1	15,45
DBS	7,349	3,400	0,438	0,000	11	0,64	0,20	69,95	1,00	8,55	1	20,13
DELMONTE	10,267	4,859	-0,652	0,311	7	0,57	0,50	22,60	0,90	13,48	1	14,74
FIRST	10,581	5,016	1,798	0,616	8	0,63	0,25	18,73	7,70	11,53	1	14,27
FN	13,368	6,409	-0,060	9,094	14	0,43	0,33	12,00	4,01	11,56	1	15,32
GREAT	12,151	5,801	-0,797	0,122	10	0,60	0,25	12,00	0,88	10,22	1	18,26
HAWPAR	12,151	5,801	-0,797	21,782	11	0,64	0,33	42,47	6,00	9,32	1	14,92
HONG	9,884	4,667	-0,464	0,048	9	0,56	0,67	45,54	0,90	0,00	1	16,41
KCL	12,917	6,184	-0,363	0,401	10	0,80	0,25	78,00	3,60	11,77	1	17,10
OCBC	12,781	6,116	0,547	0,039	10	0,70	0,25	72,20	1,00	15,44	1	19,96
OLAM	11,978	5,714	-1,181	0,311	10	0,60	0,60	10,24	2,00	14,00	1	16,97
OUE	11,819	5,635	-3,104	0,979	6	0,50	0,33	20,35	3,00	10,64	1	16,04
SATS	8,943	4,197	-1,108	0,229	11	0,91	0,25	59,46	11,30	11,97	1	14,67

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
SEMCORP	11,978	5,714	0,654	0,944	11	0,82	0,50	50,41	1,40	13,57	1	16,96
MARINE	12,410	5,931	0,199	1,402	10	0,80	0,80	37,71	-0,90	12,25	1	15,96
SGX	10,377	4,914	1,242	1,233	12	0,75	0,00	99,90	17,00	11,92	1	14,56
SIA	13,214	6,332	-0,674	3,973	8	0,88	0,33	44,21	5,00	12,98	0	17,07
SIAEC	11,458	5,455	0,184	2,365	11	0,64	0,20	22,12	10,00	11,12	1	14,41
SINGPOST	10,874	5,162	-1,004	1,945	10	0,60	0,67	63,43	10,00	12,86	1	14,80
SINGTEL	14,023	6,737	-1,469	3,461	10	0,70	0,50	48,00	11,00	16,45	1	17,70
SPH	11,107	5,279	1,128	43,536	9	0,89	0,75	99,00	5,00	12,08	0	15,63
SSG	8,535	3,993	2,801	0,259	10	0,40	0,40	36,60	16,00	0,00	1	12,99
STARHUB	10,689	5,070	0,457	0,865	12	0,58	0,33	33,80	7,00	13,44	0	14,79
UIC	12,237	5,844	36,485	0,787	12	0,50	0,20	12,83	4,00	0,00	1	15,95
UOL	12,141	5,796	-0,270	0,311	9	0,56	0,33	55,65	2,00	11,72	1	16,84

Lampiran 10: Output Statistik Singapura

1. Uji langsung Singapura

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.737, P<0.001

Average R-squared (ARS)=0.543, P<0.001

Average adjusted R-squared (AARS)=0.526, P<0.001

Average block VIF (AVIF) not available

Average full collinearity VIF (AFVIF)=1.393, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.411, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	EQ	P value	VIF
DK	0,424		0,004	1.084
KI	0,424		0,004	1.640
KAAcc	0,424		0,004	1.062
KP	0,424		0,004	1.640
Persist		0,796	<0.001	Inf
Predict		0.000	1.000	Inf
Varia		0,398	0,006	1.002
Smooth		0,398	0,006	1.007

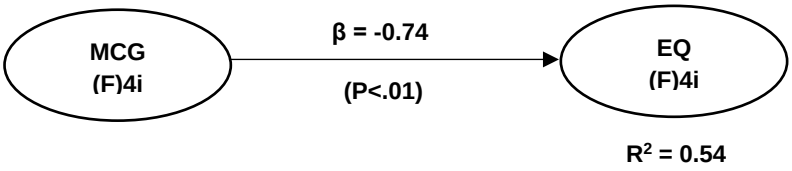
P *value* Indikator *predict* yaitu 1,000 lebih dari 0,05 belum memenuhi kriteria. Maka dilihat nilai *cross loading*.

C. Cross Loading

	MCG	EQ	P value
DK	0,456		0,002
KI	0,774		<0.001
KAAcc	0,367		0,0111
KP	0,76		<0.001
Persist		0,834	<0.001
Predict		0,834	<0.001
Varia		0,4	0,006
Smooth		0,444	0,003

Nilai *loading Factor* indikator *predict* adalah 0,834 > 0,5 maka indikator tersebut layak digunakan dalam penelitian.

D. Hipotesis



Pengujian	Hasil
Effect Size (F Squared)	0,543
Tenenhaus GoF (GoF)	0,411
R Squared	0,543
Adjusted R Squared	0,526
Q-squared	

	MCG	EQ
Composite reliability	0,556	0,257
Cronbach's alpha	0,373	0,489
Average variances extracted (AVE)	0,301	0,323

Full collinearity VIFs

MCG	EQ
1,393	1,393

2. Uji Mediasi Singapura

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.310, P<0.001

Average R-squared (ARS)=0.331, P<0.001

Average adjusted R-squared (AARS)=0.291, P<0.001

Average block VIF (AVIF)=1.774, acceptable if <= 5, ideally <= 3.3

Average full collinearity VIF (AFVIF)=1.664, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.457, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	EQ	FC	AQ	Size	P value	VIF
DK	0,424					<0.001	1.084
KI	0,424					<0.001	1.640
KAAcc	0,424					<0.001	1.062
KP	0,424					<0.001	1.640
Persist		0,796				<0.001	Inf
Predict		0.000				1,000	Inf
Varia		0,398				<0.001	1.002
Smooth		0,398				<0.001	1.007
ROA			0,278			<0.001	1.003
BS			0,278			<0.001	1.003
AQ				1,000		<0.001	
Size					1,000	<0.001	

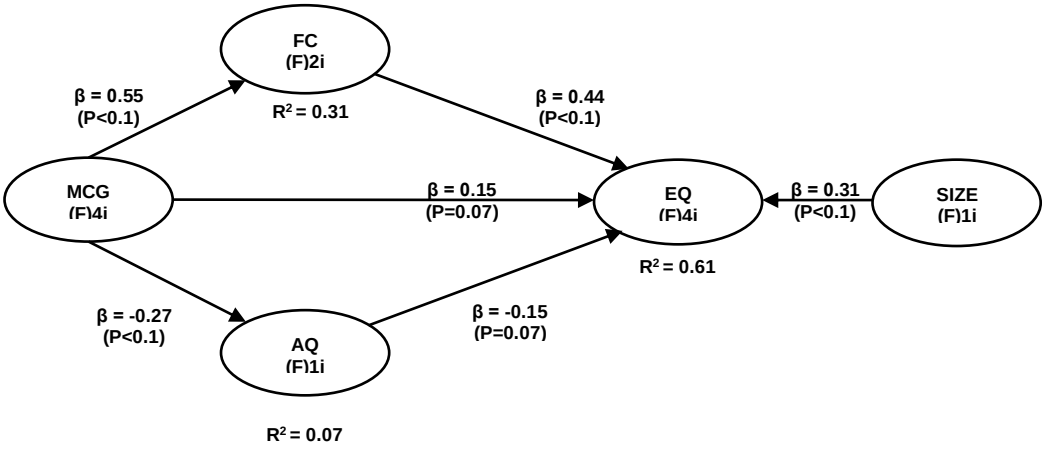
P *Value* pada indikator *Predict* masih di atas 0,05 maka dilihat nilai *loading factor*.

C. Cross Loading

	MCG	EQ	FC	AQ	Size	P value
DK	0,456					<0.001
KI	0,774					<0.001
KAAcc	0,367					0.008
KP	0,78					0.043
Persist		0,834				<0.001
Predict		0,834				<0.001
Varia		0,4				<0.001
Smooth		0,444				<0.001
ROA			0,686			0.005
BS			0,686			<0.001
AQ				1		<0.001
Size					1	<0.001

Nilai *loading factor* indikator *Predict* adalah 0,834 di atas 0,5 sehingga dapat digunakan sebagai indicator.

D. Hipotesis



	MCG	EQ	FC	AQ	Size
R-squared coefficients		0,615	0,306	0,071	
Adjusted R-squared coefficients		0,553	0,281	0,038	
Composite reliability coefficients	0,170	0,492	0,344	1,000	1,000
Cronbach's alpha coefficients	0,373	0,489	0,122	1,000	1,000
Average variances extracted (AVE)	0,216	0,426	0,513	1,000	1,000
Q Squared		0,674	0,285	0,229	

Effect Size

	MCG	EQ	FC	AQ	Size
EQ	0.063		0,324	0.024	0,204
FC	0,306				
AQ	0,071				

Full collinearity VIFs

MCG	EQ	Size	FC	AQ
1.381	2.128	2.209	1.134	1.469

Lampiran 11: Data Penelitian Thailand

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
ADVANC	22,826	2,826	6,647	0,136	11	0,45	0,67	36,22	14,54	7,81	1	12,58
AOT	22,174	3,740	7,894	0,735	12	0,75	0,67	30,00	17,56	5,97	1	12,14
BASF	16,210	1,865	4,272	0,283	14	0,36	0,67	45,81	10,70	3,61	1	9,70
BCP	19,146	3,410	7,640	0,478	15	0,47	0,67	60,55	4,56	8,20	1	11,67
BKI	17,774	0,975	3,289	0,167	12	0,75	1,00	77,81	4,61	5,10	1	11,01
CPN	20,880	3,565	7,054	0,219	14	0,29	1,00	63,63	9,82	6,94	1	11,99
DELTA	19,306	2,575	7,092	2,581	9	0,44	1,00	37,67	11,33	6,82	1	10,78
EASTW	16,422	2,000	4,482	0,376	10	0,10	0,67	41,03	7,81	8,20	1	9,91
EGCO	21,306	4,088	8,522	4,433	15	0,40	0,67	50,01	12,82	8,38	1	12,24
GFPT	16,807	2,700	5,922	1,425	9	0,33	0,33	52,35	7,77	10,96	0	9,81
HANA	17,810	2,718	6,295	1,432	6	0,50	1,00	52,02	10,14	3,94	1	10,14
INTUCH	21,128	3,739	6,849	0,846	11	0,45	0,67	78,99	23,25	8,15	1	10,82
IRPC	20,539	3,472	8,770	0,939	12	0,42	0,33	52,44	5,93	0,00	1	12,11
IVL	22,126	3,983	9,348	1,851	16	0,50	0,67	35,11	10,39	10,13	1	12,85
KKP	19,531	2,421	4,993	0,018	12	0,33	0,67	86,31	2,61	7,02	1	12,63
KTB	22,787	3,974	8,381	0,053	12	0,50	0,33	44,93	1,36	8,28	1	14,82
MC	13,990	1,740	4,074	0,143	10	0,40	0,67	41,84	6,05	5,18	1	8,36

Kode Perusahaan	KUALITAS LABA				MEKANISME *CORPORATE GOVERNANCE*				KARAKTERISTIK PERUSAHAAN		KUALITAS AUDIT	VARIABEL KONTROL
	Persistency	*Predictability*	*Variability*	*Smoothness*	Jumlah Komisaris	Komisaris Independen	Komite Audit	Kepemilikan Publik	ROA	Strategi Bisnis	Dummy Auditor	Total Asset
MCOT	16,419	3,252	7,113	3,126	10	0,60	0,33	22,71	-4,43	0,00	1	8,80
MNT	19,503	3,196	8,126	0,743	11	0,36	0,67	61,45	5,12	11,04	0	12,50
PSH	19,571	2,586	5,884	2,297	10	0,70	1,00	28,41	10,16	5,85	1	11,31
PTT	25,528	4,689	9,969	0,932	15	0,73	0,33	48,88	10,75	0,00	1	14,67
PTTEP	15,266	2,712	6,191	0,049	16	0,56	0,67	34,69	10,72	6,99	0	13,36
PTTGC	23,227	4,192	9,722	1,012	15	0,53	0,67	51,79	10,36	8,99	1	13,06
RACH	19,554	2,522	5,454	0,177	12	0,50	0,67	43,76	7,63	8,00	1	11,53
SAMART	15,831	3,041	6,998	1,149	10	0,40	0,33	57,69	-1,22	7,37	1	9,97
SCB	23,565	3,848	7,469	0,055	15	0,60	1,00	71,14	1,63	10,15	1	14,97
SPALI	19,447	2,838	5,425	0,167	10	0,40	0,33	70,00	12,79	4,03	1	10,96
THAICOM	13,965	3,573	7,379	2,259	9	0,44	0,67	52,38	1,64	5,78	1	10,01
TOP	21,912	4,205	9,203	0,893	14	0,50	0,67	46,49	6,57	7,81	0	12,50

Lampiran 12: Output Statistik Thailand

1. Uji Langsung Thailand

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.643, P<0.001

Average R-squared (ARS)=0.413, P<0.001

Average adjusted R-squared (AARS)=0.392, P<0.001

Average block VIF (AVIF) not available

Average full collinearity VIF (AFVIF)=1.635, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.388, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7

Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

B. Indicator Weight

	MCG	EQ	P value	VIF
DK	0,79		<0.001	1.053
KI	0,273		0.004	1.125
KAAcc	0,419		<0.001	1.041
KP	0,335		<0.001	1.073
Persist		0,234	0.011	2.125
Predict		0,77	<0.001	8.723
Varia		0,017	0,429	9.003
Smooth		0,552	<0.001	1.326

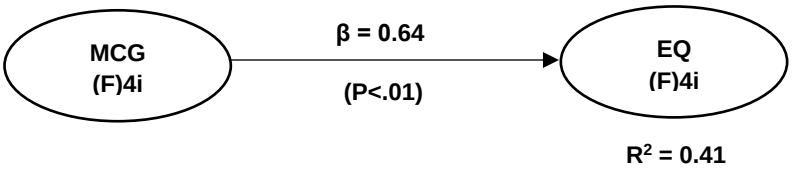
P *value indicator weight* tidak memenuhi kriteria yaitu lebih dari 0,05 pada indikator Variabel yaitu 0,429 sehingga dilihat nilai *loading factor*.

C. Cross Loading

	MCG	EQ	P value
DK	0,6861		<0.001
KI	0,309		0.002
KAAcc	0,345		<0.001
KP	0,271		0.004
Persist		0,795	<0.001
Predict		0,791	<0.001
Varia		0,709	<0.001
Smooth		0,348	<0.001

Nilai *loading factor* pada Varia adalah 0,709 > 0,5 sehingga indikator dapat digunakan.

D. Hipotesis



Pengujian	Hasil
Effect Size (F Squared)	0,413
Tenenhaus GoF (GoF)	0,338
R Squared	0,413
Adjusted R Squared	0,392
Q-squared	

	MCG	EQ
Composite reliability	0,287	0,642
Cronbach's alpha	0,168	0,780
Average variances extracted (AVE)	0,257	0,470

Full collinearity VIFs

MCG	EQ
1,635	1,635

2. Uji Mediasi Thailand

A. Kualitas Data

Model fit and quality indices

Average path coefficient (APC)=0.339, P<0.001

Average R-squared (ARS)=0.315, P<0.001

Average adjusted R-squared (AARS)=0.277, P<0.001

Average block VIF (AVIF)=1.293, acceptable if <= 5, ideally <= 3.3

Average full collinearity VIF (AFVIF)=2.163, acceptable if <= 5, ideally <= 3.3

Tenenhaus GoF (GoF)=0.449, small >= 0.1, medium >= 0.25, large >= 0.36

Sympson's paradox ratio (SPR)=0.833, acceptable if >= 0.7, ideally = 1

R-squared contribution ratio (RSCR)=0.966, acceptable if >= 0.9, ideally = 1

Statistical suppression ratio (SSR)=0.833, acceptable if >= 0.7

Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

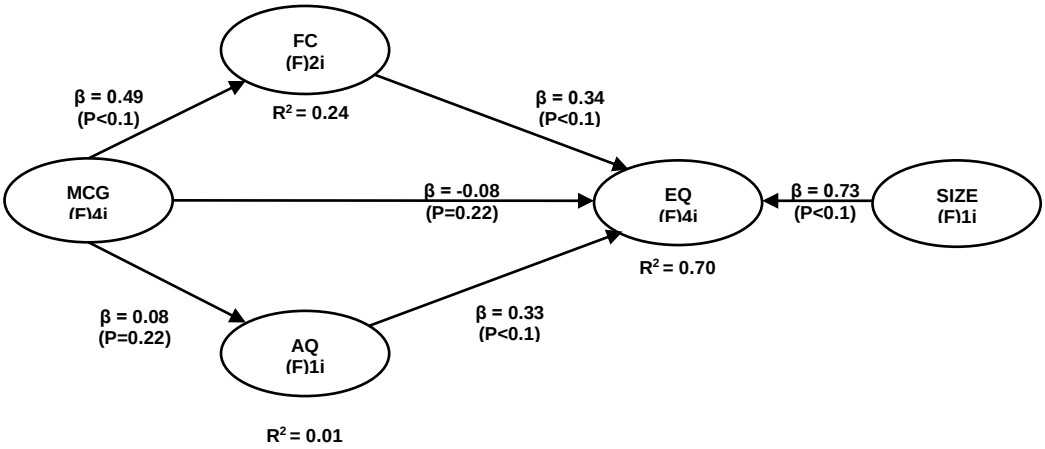
B. Indicator Weight

	MCG	EQ	FC	AQ	Size	P value	VIF
DK	0,467					<0.001	1.053
KI	0,467					<0.001	1.125
KAAcc	0,467					<0.001	1.041
KP	0,467					<0.001	1.073
Persist		0,323				0,001	2.125
Predict		0,323				0,001	8.723
Varia		0,323				0,001	9.003
Smooth		0,323				0,001	1.326
ROA			0,674			<0.001	1.011

	MCG	EQ	FC	AQ	Size	P value	VIF
BS			0,674			<0.001	1.011
AQ				1		<0.001	
Size					1	<0.001	

P *value* di bawah 0,05 sehingga semua Indikator layak digunakan dan dilanjutkan untuk pengujian selanjutnya.

C. Hipotesis



	MCG	EQ	FC	AQ	Size
R-squared coefficients		0,703	0,236	0,006	
Adjusted R-squared coefficients		0,654	0,207	-0,030	
Composite reliability coefficients	0,610	0,613	0,688	1,000	1,000
Cronbach's alpha coefficients	0,168	0,778	0,185	1,000	1,000
Average variances extracted (AVE)	0,291	0,374	0,542	1,000	1,000
Q Squared		0,677	0,213	0,045	

Effect Size

	MCG	EQ	FC	AQ	Size
EQ	0.034		0,136	0.081	0,520
FC	0,236				
AQ	0,006				

Full collinearity VIFs

MCG	EQ	Size	FC	AQ
1.510	3.274	1.443	1.478	3.110

BIODATA

Identitas Diri

Nama	:	Molina, SE., M.Si., Ak., CA
Tempat dan Tanggal Lahir	:	Padang, 29-02-1972
Jenis Kelamin	:	Perempuan
Alamat Rumah	:	Griya Depok Asri Blok B9/7 Depok 16411
No Tlp/ HP	:	021 77821215/ 085813207745
Alamat Email	:	molinasuharto@gmail.com/ molina@civitas.unas.ac.id
Status Sipil	:	Menikah
Pekerjaan	:	Dosen
NIP	:	0103040700
Pangkat/ Golongan	:	Lektor/ IIIB

Riwayat Pendidikan

1979 – 1985	:	SDN 2 Padang
1985 – 1988	:	SMPN 4 Padang
1988 – 1991	:	SMAN 2 Padang
1992 – 1997	:	Strata 1 – Universitas Andalas Padang
2005 – 2007	:	Strata 2 – Universitas Muhammadiyah Jakarta
2018 – Sekarang	:	Strata 3 – Universitas Hasanuddin Makassar

Pengalaman Penelitian

No.	Tahun	Judul Penelitian	Pendanaan
			Sumber
1	2021	Pengaruh Debt to Equity Ratio, ROA, ROE dan Ukuran Perusahaan Terhadap Tingkat *Underpricing* pada Perusahaan yang Melakukan *Initial Public Offering* (IPO) di BEI	Stimulus Penelitian UNAS
2	2021	Analisis Prediksi *Financial Distress* pada Sub Sektor Pulp & Kertas yang Terdaftar di BEI	Stimulus Penelitian UNAS
3	2020	Analisis Kelayakan Investasi Dengan Pendekatan *Capital Assets Pricing Model* untuk Saham-Saham Kapitalisasi Terbesar di Bursa Efek Indonesia Periode 2020	Stimulus Penelitian UNAS
4	2020	Ketahanan dan Stabilitas Bank Syariah: Pengaruh Faktor Internal dan Eksternal	Stimulus Penelitian UNAS
5	2019-2020	Analisis Manajemen Laba dan Kebijakan Dividen Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Intervening (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)	Stimulus Penelitian UNAS
6	2018-2019	*Corporate Governance* Pada Perusahaan yang Mengalami Valuasi Harga Saham yang Ekstrim di Pasar Modal Indonesia	Mandiri
7	2016-2017	Pengaruh *Audit Tenure*, Ukuran Perusahaan dan Spesialisasi Auditor Terhadap Kualitas Audit	Hibah Bersaing Dikti
8	2015-2016	Pengaruh *Audit Tenure* dan Ukuran Perusahaan Terhadap Kualitas Audit	Hibah Bersaing Dikti

Pengalaman Penulisan Artikel Ilmiah dalam Jurnal

No.	Judul Artikel Ilmiah	Volume/Nomor/ Tahun	Nama Jurnal
1	Business Strategy and Financial Performance as Mediation Variables in The Relationship of Corporate Governance to Earning Quality of Public Companies in Asean	Vol 11 No. 1 (2022)	Jurnal Internasional https://ejournal.seaninstitute.or.id/index.php/Ekonomi/article/view/171
2	Kelayakan Investasi Dengan Pendekatan *Capital Asset Pricing Model* Untuk Saham Kapitalisasi Terbesar Di Bursa Efek Indonesia	Vol. 2 No 3, September 2021	Jurnal Kajian Ilmiah Http://Ejurnal.Ubharajaya. Ac.Id/Index.Php/Jki/Articl e/View/722
3	*Leverage as Determinant of Corporate Social Responsibility Disclosure in Public Companies in Indonesia*	Volume 2, Issue 5 2020	Jurnal Internasional https://www.jardcs.org/abstract.php?id=5337
4	*The Effect of Good Corporate Governance Mechanism, Corporate Social Responsibility, and Opportunity Set Investments on Corporate Value (Empirical Study on Property and Real Estate Companies Listed on The Indonesia Stock Exchange In 2014-2017)*	Volume: 6 | Issue: 1 | January 2020	EPRA International Journal of Multidisciplinary Research (IJMR) - Peer Reviewed Journal https://eprajournals.com/jpanel/upload/9.Sely%20Megawati%20Wahyudi-3921.pdf
5	*The Influence of Tax Avoidance on Cost of Debt with Managerial Opportunism as Variable Moderating*	May 2020	Saudi Journal of Economics and Finance Abbreviated https://saudijournals.com/media/articles/SJEF_45_170-175.pdf

6	*The Effect of Tax Planning and Deferred Tax Expense to Earnings Management*	Volume: 5 | Issue: 6 | June 2020	EPRA International Journal of Research and Development (IJRD) https://eprajournals.com/jpanel/upload/221am_27.EPRA%20JOURNALS3394.pdf
7	*Analysis of Fundamental Factors on Stock Price*	Vol. 9, No.4, October 2019	International Journal of Academic Research in Accounting, Finance and Management Sciences https://hrmars.com/papers/detail/IJARAFMS/6813

Pengalaman Penyampaian Makalah Secara Oral pada Pertemuan/Seminar Ilmiah.

No	Nama Pertemuan Ilmiah/Seminar	Judul Artikel Ilmiah	Waktu dan Tempat
1	*Asean Society for Academic Research (ASAR) International Conference*	*The Effect of Company Characteristics Mediation on Corporate Governance* *Mechanism and Earning Quality (Empirical Study of Public*	*O6th October 2021* *Hanoi, Vietnam*

		Companies in Asean Countries)	
2	*The 6th International Conference on Accounting, Management, And Economics (Icame 2021)*	*Financial Distress Prediction Analysis In Pulp & Paper Sub Sector Listed On Bei*	*15-16 December 2021*
	11th Asia-Pacific Business Research Conference	*The Effect of The Audit Tenure, Firm Size, and Auditor Industry Specialization on Audit Quality*	*24 – 25 Oktober 2016, Singapore*
	2nd Global Conference on Business and Social Science	*Audit Firm Tenure, Audit Firm Size and Audit Quality*	*17 – 19 September 2015, Bali*

Semua data yang saya isikan dan tercantum dalam biodata ini adalah benar dan dapat dipertanggungjawabkan.

Jakarta, 28 Maret 2022

Molina, SE., M.Si., Ak., CA