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Lampiran 1 : Penelitian Terdahulu

Judul Penelitian	Peneliti (tahun)	Kesimpulan
<i>National Culture, Corporate Governance, dan Korupsi : Analisis Lintas Negara</i>	Agyenim Boateng, Yan Wang, Collins Ntim, dan Keith W. Glaister (2018)	Hasil Penelitian menjelaskan bahwa dimensi budaya harus dipertimbangkan dalam upaya pencegahan korupsi. Pembuat kebijakan tidak hanya memikirkan peningkatan kualitas <i>Good Corporate Governance</i> , tetapi harus memasukkan masyarakat sebagai stakeholder untuk turut berperan aktif dalam mempengaruhi perubahan sosial yang mendorong pencegahan praktik korupsi.
Pengaruh Faktor <i>Good Corporate Governance, Free Cash Flow, dan Leverage</i> terhadap Manajemen Laba	Dian Agustia (2013)	Hasil penelitian menyimpulkan berdasarkan sampel penelitian yang diambil, komponen <i>Good Corporate Governance</i> (ukuran komite audit, proporsi komite audit independen, kepemilikan institusional, dan kepemilikan manajerial) tidak berpengaruh signifikan terhadap praktik manajemen laba. Hasil penelitian juga menunjukkan konsep <i>free cash flow</i> memiliki pengaruh negatif yang signifikan terhadap manajemen laba.
<i>Audit Quality, Earning Management, and Cost of Equity Capital : Evidence from India</i>	Muhammad Nurul Houqe, Kamran Ahmed, dan Tony van Zijl (2017)	Hasil penelitian menunjukkan perusahaan yang bermitra dengan auditor yang memiliki reputasi tinggi berpengaruh terhadap rendahnya potensi praktik manajemen laba dan Cost of Equity Capital.

<p><i>Culture and corruption-driven agency cost and earning management : Evidence from south east Asian countries</i></p>	<p>Andi Manggala Putra, Gagaring Pagalung, dan Abdul Hamid Habbe (2018)</p>	<p>Hasil penelitian menunjukkan bahwa perusahaan yang beroperasi pada negara dengan biaya agensi yang rendah memiliki kualitas laba yang rendah dan menunjukkan praktik manajemen laba dalam penelitian yang dilakukan memberikan kesimpulan dimana praktik manajemen laba memiliki efek efisiensi daripada merugikan. Hasil penelitian juga menunjukkan ukuran perusahaan berpengaruh terhadap rendahnya potensi praktik manajemen laba</p>
<p>Pengaruh pengembangan kelembagaan dan budaya nasional pada lintas negara terkait reputasi perusahaan</p>	<p>David L. Deephouse, William Newbury, Ibrahim Soleimani (2015)</p>	<p>Hasil penelitian menunjukkan lembaga nasional, pengembangan kelembagaan, jarak kekuasaan, dan maskulinitas/feminitas, penting untuk menjelaskan perbedaan reputasi perusahaan di berbagai negara.</p>
<p><i>Accounting and Corruption : A Cross-Country Analysis</i></p>	<p>Ricardo Malagueno, Chad O Albrecht, Christoper Ainge, dan Nathaniel M. (2010)</p>	<p>Hasil penelitian menjelaskan terkait pengaruh kualitas akuntansi dan audit sebuah negara berpengaruh pada persepsi korupsi yang dimiliki oleh negara tersebut. Semakin baik kualitas akuntansi (penerapan standar yang berlaku umum) dan audit (kehadiran lembaga audit yang memiliki reputasi baik) akan memiliki peran yang signifikan kepada negara – negara yang berkeinginan memerangi korupsi.</p>
<p><i>Corporate Governance and Agency Cost :</i></p>	<p>Anh Huu Nguyen, DuongThuy Doan, dan</p>	<p>Hasil penelitian menunjukkan mekanisme</p>

<i>Empirical Evidence from Vietnam</i>	Linh Ha Nguyen (2020)	tata kelola perusahaan yang efektif berdasarkan karakteristik dewan dan struktur kepemilikan mampu mengendalikan perilaku oportunistik manajerial terkait <i>Agency Problem</i> sehingga menurunkan biaya agensi yang dikeluarkan oleh prinsipal.
<i>Earning Management : From Agency and Signalling Theory Perspective in Ethiopia</i>	Kirubel Asegdew Yimenu dan Sitina Akmel Surur (2019)	Hasil Penelitian menunjukkan, konflik <i>principal – agent</i> berdasarkan <i>Agency Theory</i> dan juga nilai perusahaan (<i>signalling theory</i>) menjadi faktor yang menentukan praktik manajemen laba dilakukan dalam suatu perusahaan.
<i>Earnings Management by classification shifting and corporate governance in Brazil</i>	Alan Diogenes Gois dan Paulo Henrique Nobre Parente (2020)	Hasil penelitian menunjukkan berdasarkan sampel penelitian yang diambil, praktik manajemen laba dengan metode pergeseran klasifikasi terjadi di Brazil, oleh karenanya tata kelola perusahaan yang berhasil mengurangi praktik pergeseran klasifikasi tersebut menjadi faktor relevan bagi perusahaan dan investor karena menjamin kepercayaan dan transparansi informasi pada perusahaan.
<i>How does National Culture influence IPO underpricing?</i>	Lamia Chourou, Samir Saadi, Hui Zhu (2018)	Hasil penelitian menunjukkan pentingnya budaya nasional (sistem hukum, perlindungan investor, kontrol swasta, kepemilikan kredit dan bank), pajak dan kinerja pasar saham dalam menjelaskan fenomena underpricing untuk perusahaan – perusahaan yang akan melakukan IPO pada bursa saham

<i>National Culture and Profit Reinvestment : Evidence from small and medium-sized Enterprises</i>	Sadok El Ghouli, Omrane Guedhami, Chuck Kwok, dan Liang Shao (2016)	Hasil penelitian menunjukkan aktivitas investasi pada perusahaan dengan ukuran menengah masih dipengaruhi oleh budaya yang ada pada negara tempat perusahaan tersebut khususnya ketika lemahnya kontribusi lembaga formal negara sehingga penelitian ini menyimpulkan perlunya kolaborasi institusi formal dan informal serta pembangunan ekonomi untuk meningkatkan ekosistem investasi padap perusahaan – perusahaan yang beroperasi pada negara tersebut.
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Lampiran 2 : Data Rekap Variabel Penelitian

No	Perusahaan	Manajemen Laba (Y)	Biaya Agensi (X1)	Dewan Direksi Independen (X2)	Komite Audit Independen (X3)
1	TLKM_2017	0.14697	0	0.33	0.50
2	TLKM_2018	0.16261	0	0.23	0.40
3	TLKM_2019	0.00545	0	0.43	0.80
4	ASII_2017	0.21882	0	0.33	0.40
5	ASII_2018	0.07219	0	0.30	0.33
6	ASII_2019	0.06724	0	0.30	0.75
7	UNVR_2017	0.22599	0	0.31	0.60
8	UNVR_2018	0.02602	0	0.53	0.75
9	UNVR_2019	0.07325	0	0.40	0.33
10	UNTR_2017	0.17382	0	0.33	0.60
11	UNTR_2018	0.018	0	0.33	0.75
12	UNTR_2019	0.0591	0	0.33	1.00
13	EMTK_2017	0.10517	0	0.38	0.75
14	EMTK_2018	0.08548	0	0.38	0.75
15	EMTK_2019	0.06186	0	0.33	0.67
16	ADRO_2017	0.25368	0	0.70	0.80
17	ADRO_2018	0.04805	0	0.40	0.33
18	ADRO_2019	0.15071	0	0.50	1.00
19	HMSP_2017	0.03965	0	0.40	0.40
20	HMSP_2018	0.11559	0	0.33	1.00
21	HMSP_2019	0.06453	0	0.43	1.00

22	CPIN_2017	0.1568	0	0.64	1.00
23	CPIN_2018	0.06263	0	0.33	0.40
24	CPIN_2019	0.04921	0	0.33	0.50
25	ICBP_2017	0.02448	0	0.50	1.00
26	ICBP_2018	0.03983	0	0.43	0.67
27	ICBP_2019	0.16002	0	0.50	1.00
28	BAT_2017	0.01166	0	0.57	0.80
29	BAT_2018	0.16668	0	0.31	0.40
30	BAT_2019	0.12621	0	0.31	0.40
31	PCHEM_2017	0.36837	0	0.73	0.80
32	PCHEM_2018	0.01103	0	0.56	1.00
33	PCHEM_2019	0.1063	0	0.50	0.60
34	IHHH_2017	0.01049	0	0.36	1.00
35	IHHH_2018	0.2384	0	0.23	0.50
36	IHHH_2019	0.11327	0	0.64	1.00
37	PMET_2017	0.22706	0	0.23	0.60
38	PMET_2018	0.04299	0	0.64	1.00
39	PMET_2019	0.23165	0	0.70	1.00
40	PGAS_2017	0.13398	0	0.43	0.75
41	PGAS_2018	0.16848	0	0.70	1.00
42	PGAS_2019	0.15981	0	0.38	1.00
43	MISC_2017	0.16402	0	0.80	0.83
44	MISC_2018	0.00386	0	0.43	0.75
45	MISC_2019	0.0441	0	0.56	0.75
46	NESM_2017	0.14321	0	0.31	0.67
47	NESM_2018	0.00465	0	0.43	0.80
48	NESM_2019	0.17889	0	0.70	0.80
49	MXSC_2017	0.10122	0	0.64	0.60
50	MXSC_2018	0.28465	0	0.23	0.50
51	MXSC_2019	0.12635	0	0.44	0.60
52	DSOM_2017	0.28439	0	0.80	0.75
53	DSOM_2018	0.14408	0	0.43	0.75
54	DSOM_2019	0.16579	0	0.80	0.75
55	PTT_2017	0.07072	1	0.30	0.40
56	PTT_2018	0.17983	1	0.73	1.00
57	PTT_2019	0.01217	1	0.53	1.00
58	DELTA_2917	0.02678	1	0.64	1.00
59	DELTA_2918	0.02415	1	0.44	0.60
60	DELTA_2919	0.1451	1	0.64	1.00
61	AIS_2017	0.17688	1	0.45	0.60
62	AIS_2018	0.03255	1	0.45	0.60
63	AIS_2019	0.13273	1	0.64	1.00

64	CP AII_2017	0.3614	1	0.33	0.33
65	CP AII_2018	0.30934	1	0.33	0.40
66	CP AII_2019	0.26782	1	0.64	0.80
67	BDMS_2017	0.08782	1	0.46	0.33
68	BDMS_2018	0.01526	1	0.43	0.67
69	BDMS_2019	0.14452	1	0.43	0.50
70	SCG_2017	0.10905	1	0.40	0.40
71	SCG_2018	0.11768	1	0.31	0.40
72	SCG_2019	0.02987	1	0.58	0.67
73	EA_2017	0.17416	1	0.33	0.50
74	EA_2018	0.05841	1	0.55	1.00
75	EA_2019	0.33259	1	0.33	0.33
76	CPN_2017	0.04962	1	0.36	0.50
77	CPN_2018	0.0675	1	0.36	1.00
78	CPN_2019	0.01484	1	0.36	1.00
79	STEL_2017	0.06283	0	0.70	1.00
80	STEL_2018	0.16647	0	0.31	1.00
81	STEL_2019	0.04893	0	0.70	1.00
82	SIAL_2017	0.13081	0	0.18	0.40
83	SIAL_2018	0.02697	0	0.43	1.00
84	SIAL_2019	0.44223	0	0.89	1.00
85	WLIL_2017	0.07908	0	0.50	1.00
86	WLIL_2018	0.01875	0	0.50	0.67
87	WLIL_2019	0.01111	0	0.54	1.00
88	TBEV_2017	0.4084	0	0.91	1.00
89	TBEV_2018	0.38924	0	0.18	0.50
90	TBEV_2019	0.02388	0	0.53	1.00
91	CAPN_2017	0.08642	0	0.92	1.00
92	CAPN_2018	0.03274	0	0.43	0.60
93	CAPN_2019	0.01783	0	0.58	0.67
94	JCYC_2017	0.06591	0	0.62	0.71
95	JCYC_2018	0.05367	0	0.58	0.71
96	JCYC_2019	0.02249	0	0.58	0.71
97	KPLM_2017	0.00574	0	0.50	1.00
98	KPLM_2018	0.17523	0	0.80	1.00
99	KPLM_2019	0.22007	0	0.73	1.00
100	STEG_2017	0.10728	0	0.30	0.40
101	STEG_2018	0.34375	0	0.80	1.00
102	STEG_2019	0.04112	0	0.64	1.00
103	PRF_2017	0.11007	1	0.20	0.40
104	PRF_2018	0.01102	1	0.43	0.60
105	PRF_2019	0.06964	1	0.27	0.60

106	SLC_2017	0.07095	1	0.25	0.50
107	SLC_2018	0.05623	1	0.29	0.80
108	SLC_2019	0.16591	1	0.64	0.83
109	SMIC_2017	0.0538	1	0.38	0.75
110	SMIC_2018	0.08247	1	0.38	0.67
111	SMIC_2019	0.52295	1	0.23	0.33
112	AC_2017	0.19839	1	0.70	1.00
113	AC_2018	0.03321	1	0.43	0.50
114	AC_2019	0.25709	1	0.43	0.33
115	JGS_2017	0.05682	1	0.27	0.80
116	JGS_2018	0.16446	1	0.64	0.80
117	JGS_2019	0.05839	1	0.30	0.80
118	ICT_2017	0.01203	1	0.50	0.40
119	ICT_2018	0.05184	1	0.29	0.80
120	ICT_2019	0.05176	1	0.43	1.00
121	FGENG_2017	0.08657	1	0.33	1.00
122	FGENG_2018	0.12318	1	0.50	0.75
123	FGENG_2019	0.04228	1	0.33	0.50
124	PDTL_2017	0.34661	1	0.23	0.40
125	PDTL_2018	0.34665	1	0.64	0.60
126	PDTL_2019	0.06925	1	0.23	1.00
127	MERALCO_2017	0.00777	1	0.53	0.33
128	MERALCO_2018	0.10646	1	0.18	0.40
129	MERALCO_2019	0.04062	1	0.18	0.67