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LAMPIRAN 1
RINGKASAN PENELITIAN TERDAHULU

No.	Nama dan Tahun	Pengukuran Variabel		Populasi dan sampel	Teknik analisis data	Hasil Penelitian
		X	Y			
1.	Harymawan dan Nowland (2016)	<p>Koneksi Politik Menggunakan pengukuran Faccio (2006) yaitu salah satu dari :</p> <ul style="list-style-type: none"> – pemegang saham besar (10% kepemilikan) – salah satu dari pejabat tingginya (CEO, presiden, wapres, <i>chairman</i>, atau sekretaris) <p>adalah anggota parlemen, menteri atau memiliki hubungan dekat dengan politikus atau pejabat partai politik. jika kondisi diatas terpenuhi skor =1, jika tidak skor =0.</p>	<p>Kualitas Laba Menggunakan level manajemen laba dalam perusahaan.</p> <ul style="list-style-type: none"> - Pengukuran pertama Jones Model (1991). - Pengukuran kedua menggunakan Modified Jones Model (1995). <p>Menggunakan nilai absolut dari <i>discretionary accruals</i> dengan asumsi bahwa manajemen laba dapat dilakukan naik ataupun turun. Nilai manajemen laba yang tinggi dapat mengindikasikan bahwa perusahaan memiliki kualitas</p>	Seluruh perusahaan yang terdaftar dalam Bursa Efek Indonesia periode 2003 – 2012. Kecuali perusahaan sektor keuangan. Terdapat 2073 firm-year dari 349 perusahaan.	<i>Two-stage regression</i>	<p>H1: Kualitas laba dari perusahaan yang memiliki koneksi politik akan turun saat stabilitas politik naik. (Didukung).</p> <p>H2: Kualitas laba dari perusahaan yang memiliki koneksi politik akan naik saat efektifitas pemerintah naik. (Didukung).</p>