***Effect Size* Variabel Karakteristik Perusahaan & Asimetri Informasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Ref** | **Peneliti** | Model pengukuran Manajemen Laba |  **n** | ***Pearson’s Coefficient*** |
| ***Size*** | ***LEV*** | ***Growth*** | **Profitabilitas** | ***CFO*** | **Asimetri****Informasi** |
| 7 | Wasilah (2005) | *Jones Model (1991)* | 60 | 0,7886 | 0,8737 | 0,86223 |  |  | 0,2632 |
| 19 | Sanjaya, I, P, S, 2008 | *Jones Model (1991)* | 508 | -0,0844 | 0,2546 |  |  |  |  |
| 29 | Zahara dan Siregar (2009) | *Jones Model (1991)* | 38 |  |  |  | 0,0126 |  |  |
| 31 | Guna, w dan Herawati (2010) | *Jones Model (1991)* | 40 | 0,3003 | 0,4088 |  | 0,3712 |  |  |
| 37 | Rusmin, M, Hossain, dan J, Evans, 2012 | *Jones Model (1991)* | 96 | -0,0990 | 0,1380 |  | 0,1610 |  |  |
| 39 | Sanjaya, I, P, S, dan M, F, Saragih, 2012 | *Jones Model (1991)* | 49 | 0,1137 | 0,2271 | 0,2089 |  |  |  |
| 5 | Permatasari (2005) | *Modified JM(1991)* | 190 | 0,3129 | 0,1924 |  |  |  |  |
| 14 | Wijayanto, Rahmawati & Suparno (2007) | *Modified JM (1991)* | 30 | 0,8072 |  | 0,3069 |  |  | 0,6372 |
| 16 | Nuryaman (2008) | *Modified JM (1991)* | 101 | 0,2096 |  |  |  |  |  |
| 28 | Werner, R, M, 2009, | *Modified JM (1991)* | 384 | 0,0122 | 0,0285 |  |  |  |  |
| 32 | Nastiti dan Gumanti, 2011 | *Modified JM (1991)* | 62 | 0,2291 | 0,0245 |  |  | 0,4631 |  |
| 35 | Hutagaol, , warganegara, & wibisono, 2012, | *Modified JM (1991)* | 165 | 0,0537 | 0,1024 |  |  |  |  |
| 36 | Oktovianti,T dan D,Agustia, 2012, | *Modified JM (1991)* | 71 |   | 0,0834 |  |  |  |  |
| 2 | Assih, P (2005) | *MJM in Dechow et al (1995)*  | 430 | -0,1477 | 0,2350 |  |  |  |  |
| 4 | Halim , Carmel dan Tobing (2005) | *MJM in Dechow et al (1995)*  | 34 | 0,3084 | 0,4233 |  |  |  | 0,2524 |
| 9 | Siallagan, H, dan Machfoedz2 (2006) | *MJM in Dechow et al (1995)*  | 197 | 0,3167 | 0,2953 |  |  |  |  |
| 11 | Rahmawati, Suparno dan Qomariyah (2007) | *MJM in Dechow et al (1995)*  | 120 | 0,4461 |  | 0,0459 |  |  | 0,3172 |
| 12 | Ujiyantho dan Pramuka (2007) | *MJM in Dechow et al (1995)*  | 30 |  |  |  |  |  |  |
| 15 | Bangun dan Vincent (2008) | *MJM in Dechow et al (1995)*  | 30 |  |  |  |  |  |  |
| 18 | Rahmawati (2008) | *MJM in Dechow et al (1995)*  | 27 | 0,8206 |  | 0,4290 | 0,4649 |  | 0,6148 |
| 21 | Alim, S (2009) | *MJM in Dechow et al (1995)*  | 88 | -0,0052 | 0,5018 |  |  |  |  |
| 23 | Desmiyawati, Nasrizal, dan Fitriana (2009) | *MJM in Dechow et al (1995)*  | 40 | 0,3326 |  |  |  |  | 0,3674 |
| 25 | Nur Cahyonowati, (2009) | *MJM in Dechow et al (1995)*  | 603 | 0,1520 |  |  |  | 0,1240 |  |
| 26 | Sefiana, E (2009) | *MJM in Dechow et al (1995)*  | 27 |  |  |  |  |  |  |
| 27 | Widyastuti, T (2009) | *MJM in Dechow et al (1995)*  | 84 | 0,9556 | 0,9394 |  | 0,6034 |  |  |
| 34 | Siagian F, T, dan E, Tresnaningsih, 2011 | *MJM in Dechow et al (1995)*  | 80 | 0,1080 | 0,079 |  |  | 0,2380 |  |
| 1 | Siregar dan Bahtiar (2003) | *Modified Jones Model in Kasznik (1998)* | 87 | 0,7104 | 0,6998 |  | 0,6857 |  |  |
| 6 | Veronica dan bachtiar (2005) | *Modified Jones Model in Kasznik (1998)* | 144 | -0,5595 | 0,6022 | 0,0374 |  |  | 0,0089 |
| 8 | Siregar dan utama (2006) | *Modified Jones Model in Kasznik (1998)* | 144 | -0,1242 | 0,1204 | 0,0089 |  |  |  |
| 17 | Tresnaningsih (2008) | *Modified Jones Model in Kasznik (1998)* | 413 | 0,1891 | 0,1100 |  |  | 0,2115 |  |
| 24 | Herusetya (2009) | *Modified Jones in Kothari et al, (2005)* | 115 | -0,1240 | -0,0760 | 0,0380 |  |  -0,7030 |  |
| 30 | Aji dan Mita (2010) | *Modified Jones in Kothari et al, (2005)* | 109 | -0,1072 | 0,1877 |  | 0,2708 |  |  |
| 3 | Boediono, G, 2005 | *(Peasnell et al, 2001)* | 96 |  |  |  |  |  |  |
| 10 | Nasution, M dan D, Setiawan (2007) | *Beaver dan Engel (1996),*  | 20 | 0,1762 |  |  |  |  |  |
| 13 | Widyastuti, T (2007) | *Model sankar 1994*  | 84 | 0,9556 | 0,9394 |  | 0,6034 |  |  |
| 20 | Siregar, S, V dan S, Utama, 2008 | *Kasznik Model (1999)* | 144 | 0,1180 |  |  |  |  |  |
| 22 | Assih, P (2009) | *Spesific model* | 111 | -0,0841 | 0,2176 |  |  |  |  |
| 33 | Sanjaya, I, P, S, 2011 | Kang dan Sivaramakrishnan (1995) | 786 | -0,1477 | 0,0292 |  |  |  |  |
| 38 | Sanjaya,I, P, S, dan L, Young, 2012 | *Spesific model* | 29 | 0,0589 | 0,1795 | 0,0740 |  |  |  |

Sumber: Data diolah