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GLOSARIUM

AC_fnac	: Keahlian akuntansi dan keuangan komite audit
AC_IND	: Independensi komite audit
AC_MEET	: Jumlah rapat komite audit
AC_SIZE	: Jumlah anggota komite audit
AC_try	: Keahlian industri komite audit
<i>BIG4</i>	: Kualitas audit yang diukur secara <i>dummy</i> , yaitu 1 jika perusahaan diaudit oleh KAP yang termasuk <i>Big4</i> , dan 0 jika tidak.
BOC_IND	: Independensi dewan komisaris
BOC_MEET	: Jumlah rapat dewan komisaris
BOC_SIZE	: Jumlah anggota dewan komisaris
BVPS	: Nilai buku per saham
CEM	: <i>Common effects model</i>
<i>Corporate governance</i>	: Kerangka kerja yang menjamin hak para pemangku kepentingan dengan menempatkan dewan yang efektif, pengendalian internal dan audit yang efisien, selain itu juga menjamin pelaporan dan pengungkapan keuangan yang andal.
EPS	: Laba per saham
FEM	: <i>Fixed effects model</i>
<i>GROWTH</i>	: Pertumbuhan perusahaan yang diukur menggunakan rasio perubahan nilai aset terhadap total aset tahun sebelumnya.
Harga saham	: Nilai perusahaan yang dibentuk oleh kekuatan permintaan dan kekuatan penawaran saham di pasar saham, dengan mempertimbangkan berbagai informasi keuangan dan informasi non-keuangan yang melekat pada saham perusahaan.
Keahlian akuntansi dan keuangan komite audit	: Pengetahuan dan pengalaman di bidang akuntansi dan keuangan perusahaan, yang membentuk kemampuan komite audit untuk melakukan pengawasan terhadap proses pelaporan keuangan dan memastikan pelaporan keuangan yang benar

	dan wajar.
Keahlian industri komite audit	: Pengetahuan dan pengalaman di sektor industri perusahaan yang membentuk kemampuan komite audit untuk melakukan pengawasan terhadap proses pelaporan keuangan dan memastikan pelaporan keuangan yang benar dan wajar.
Koneksi politik dewan	: Penempatan dalam posisi dewan perusahaan bagi individu-individu yang memiliki pengetahuan dan pengalaman di parlemen dan/atau di birokrasi pemerintahan dan/atau di kemiliteran, yang ditujukan untuk mengatasi konflik, tantangan, sumber daya terbatas, persaingan pasar dan masalah birokrasi.
Laba per saham (<i>earnings per share</i>)	: Rasio laba bersih terhadap jumlah saham biasa perusahaan.
<i>LEVERAGE</i>	: Rasio total utang terhadap total aset.
Nilai buku per saham (<i>book value per share</i>)	: Rasio total ekuitas terhadap jumlah saham biasa perusahaan.
PC_BOC	: Koneksi politik dewan komisaris
PC_BOD	: Koneksi politik dewan direksi
Price	: Harga saham
Relevansi nilai informasi akuntansi	: Kemampuan angka akuntansi yang disajikan dalam laporan keuangan untuk memberikan informasi berkaitan dengan harga saham.
REM	: <i>Random effects model</i>
<i>SIZE</i>	: Variabel ukuran perusahaan yang diukur dengan nilai <i>logaritma natural</i> dari total aset.
VIF	: <i>Variance inflation factor</i>
VRAI	: Relevansi nilai informasi akuntansi