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GLOSARIUM

CEOEXP	:	Pengalaman CEO
CEOTEN	:	Masa jabatan CEO
CEOAGE	:	Umur CEO
CEOEDU	:	Pendidikan CEO
CEM	:	<i>Common effects model</i>
FEM	:	<i>Fixed effects model</i>
Kualitas laba	:	Kemampuan laba saat ini mampu merefleksikan kebenaran dan membantu memprediksi laba di masa mendatang dengan mempertimbangkan stabilitas dan persistensi laba
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
<i>LEVERAGE</i>	:	Rasio total utang terhadap total aset
Masa jabatan	:	Jangka waktu seseorang menjabat sebagai CEO di perusahaan
REM	:	<i>Random effects model</i>
<i>SIZE</i>	:	Variabel ukuran perusahaan yang diukur dengan nilai <i>logaritma natural</i> dari total aset.
Umur CEO	:	Usia sejak lahir sampai pada tahun penelitian
PC	:	<i>Political Connection</i> (koneksi politik)
Pengalaman CEO	:	Jumlah tahun telah bekerja yang pernah dipegang sebelum menjadi CEO
Pendidikan CEO	:	Variabel indikator berkode satu ketika pendidikan CEO di bidang manajemen atau keuangan dan nol sebaliknya bidang pendidikan lainnya
Persistensi laba	:	Kondisi bahwa laba periode sekarang adalah refleksi dari periode masa depan ataupun periode sekarang