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LAMPIRAN

No	Peneliti (tahun)	Judul Penelitian	Variable	Hasil Penelitian
1	Sandra (Alves 2012) Volume 6 Issue 1 Australasian Accounting Business and Finance Journal Article 12	<i>Ownership Structure and Earnings Management: Evidence from Portugal</i>	Variabel independent: ownership structure (managerial, institusional, concentration) Variabel dependent: earnings management. <i>Agency theory</i> .	Hasil penelitian ini menunjukkan <i>manajerial ownership</i> dan <i>ownership concentration</i> berpengaruh negatif atau menghambat <i>earning management</i>
2	Aygun, M., Suleyman, I., & Sayim, M. (2014). <i>International Journal of Business and Management</i> , 9(12), 123-132.	of Corporate Ownership Structure and Board Size on Earnings Management: Evidence from Turkey.	Variabel independen : Ownership Structure dan Board Size Variabel dependen : earning management. <i>Agency theory</i> .	<i>Ownership structure</i> berupa institusional dan ukuran dewan berpengaruh negatif terhadap <i>earning management</i> , sebaliknya secara statistik <i>manajerial ownership</i> berpengaruh positif terhadap <i>earning management</i>

3	Bao S. R., Lewellyn K. B. (2017). . <i>International Business Review</i> , 26(5). 828- 838.	Ownership structure and earnings management in emerging markets— An institutionalized agency perspective.	Independent Variable: Ownership structure, institutional Dependent Variable :. Earnings Management. <i>Agency theory</i>	Emerging markets berkembang menunjukkan bahwa ownership structure positif berhubungan dengan earning management. Regulatory quality strengthenst hubungan negatif antara institutional ownership dan earnings management activity
4	Kamran, Shah, A.(2014). <i>The Lahore Journal of Economics</i> 19(2),2014. 27–70.	The Impact of Corporate Governance and Ownership Structure on Earnings Management Practices: Evidence from Listed Companies in Pakistan	Independent: institutional, managerial, concentration audit quality board size Dependent: earning management. <i>Agency theory</i> , alat analisis regression.	Hasil menunjukkan bahwa investor institusional memainkan peran penting dalam mencegah manajer terlibat dalam <i>earning management</i> . Peneliti tidak menemukan bukti bahwa dualitas CEO, ukuran perusahaan audit, jumlah anggota di dewan direksi, dan <i>ownership concentration</i> mempengaruhi akrual diskresioner

5	Al-Fayoumi, N., Abuzayed, B., & Alexander, D. (2010). <i>International Research Journal of Finance and Economics</i> , 38,28–47.	Ownership structure and earnings management in emerging markets: The case of Jordan.	Independen variable : managerial (insider), institutional, external block holder, Dependent variable : Earning Management. <i>Agency theory</i> , alat analisis regression	Lembaga dan pemegang blok individu untuk menyediakan pemantauan yang efektif dari <i>earning management</i> di perusahaan Yordania, terutama mereka yang memiliki ukuran besar
6	Farouk., M., A., Bashir, N., M. (2017). <i>Journal of Accounting and Finance (IPJAF)</i> , 1(4).	Ownership Structure and Earnings Management of Listed Conglomerates in Nigeria, Indian-Pacific	. Independen Variable <i>Ownership Structure</i> Dependent Variable <i>Earning Management</i> . <i>Agency theory</i>	Memiliki pengaruh negative terhadap <i>earning management</i> konglomerat terdaftar di Nigeria. <i>ownership recorded</i> dicatat efek positif terhadap <i>earning management</i> perusahaan, <i>institutional ownership</i> . <i>ownership structure</i> memiliki hubungan negatif pada <i>earnign management</i>

7	Grimaldi, F., Muserra, A., L. (2017) <i>Corporate Ownership & Control</i> , 14(3).	The Effect Of The <i>Ownership concentration</i> On Earnings Management. Empirical Evidence From The Italian Context.	Independen Variable : <i>ownership structure, ownership concentration, controlling shareholder</i> Dependen Variable : <i>Earning management. Agency theory</i> ,	. Ownership structure dan concentration memiliki hubungan yang singnifikat terhadap earning management.
8	Lassoued, N., Ben Rejeb Attia, M., & Sassi, H. (2017). 43(10), 1117–1136.	Earnings management and ownership structure in emerging market. Managerial Finance,	Independen variable : <i>corporate governace, ownership concentration, family ownership,institutional ownership,and stated ownership</i> , Dependent variable : <i>Earning management. Agency theory</i>	Penemuan menunjukkan bahwa kepemilikan negara mendorong <i>earning management</i> yang mendukung asumsi bahwa negara memiliki insentif yang lebih besar untuk mengelola pendapatan untuk disembunyikan potensi penerowongan sumber daya bank untuk tujuan politik dan sosial.

9	Alzoubi, E.S.S. (2016). . <i>International Journal of Accounting & Information Management</i> , 24(2), 135-161.	Ownership structure and earnings management: evidence from Jordan	Independen variable insider manajerial, outsider manajerial, institutional ownership, external block holder, family ownership, and foregn ownership, Dependen variable Earning Management. <i>Agency theory</i> , alat analisis regression.	Kepemilikan struktur memainkan peran pemantauan adalah dengan mempengaruhi <i>earning management</i> dan meningkatkan FRQ ketika ada tingkat manajerial orang dalam yang sesuai kepemilikan, <i>institutional ownership</i> , pemegang blok eksternal, kepemilikan keluarga dan kepemilikan asing.
10	Yang, C., Lai, H., & Leing Tan, B. (2008). <i>Journal of Financial Reporting and Accounting</i> , 6(1), 35–53.	Managerial Ownership Structure and Earnings Management	Variabel independen: <i>Managerial Ownership</i> Variabel dependent : <i>earnings management</i> . <i>Agency theory</i>	Hasil penelitian menunjukan bahwa <i>manajerial ownership</i> dapat mempengaruhi perilaku manajer terhadap earnings management. Penelitian ini menjelaskan bahwa <i>ownership structure</i> manajerial banyak mengambil peran di pilihan akuntansi dari suatu perusahaan.