Lampiran 1. Daftar Nama Perusahaan untuk Sampel Penelitian

No.	Kode	Nama Perusahaan
1.	ADHI	PT Adhi Karya (Persero) Tbk.
2.	ADRO	PT Adaro Energy Tbk.
3.	AKRA	PT AKR Corporindo Tbk.
4.	ASRI	PT Alam Sutra Reality Tbk.
5.	BBCA	PT Bank Central Asia Tbk.
6.	BBKP	PT Bank Bukopin Tbk.
7.	BBNI	PT Bank Negara Indonesia Tbk.
8.	BBRI	PT Bank Rakyat Indonesia Tbk.
9.	BBTN	PT Bank Tabungan Negara Tbk.
10.	BDMN	PT Bank Danamon Tbk.
11.	BISI	PT Bisi International Tbk.
12.	BJBR	PT BPD Jawa Barat dan Banten Tbk.
13.	BKSL	PT MNC Investama Tbk.
14.	BMRI	PT Bank Mandiri Tbk.
15.	BMTR	PT Global Mediacom Tbk.
16.	BSDE	PT Bumi Serpong Damai Tbk.
17.	BWPT	PT Eagle High Plantation Tbk.
18.	CPIN	PT Charoen Pokphand Tbk.
19.	CTRA	PT Ciputra Development Tbk.
20.	GJTL	PT Gajah Tunggal Tbk.
21.	HRUM	PT Harum Energy Tbk.
22.	ICBP	PT Indofood CBP Sukses Makmur Tbk.
23.	INCO	PT Vale Indonesia Tbk.
24.	INDF	PT Indofood Sukses Makmur Tbk.
25.	INTP	PT Indocement Tunggal Prakarsa Tbk.
26.	ITMG	PT Indo Tambangraya Megah Tbk.
27.	JSMR	PT Jasa Marga Tbk.
28.	KLBF	PT Kalbe Farma Tbk.
29.	LPKR	PT Lippo Karawaci Tbk.
30.	LSIP	PT PP London Sumatra Indonesia Tbk.
31.	MAPI	PT Mitra Adiperkasa Tbk.
32.	MEDC	PT Medco Energi International Tbk.
33.	MNCN	PT Media Nusantara Citra Tbk.

Lampiran 1. Daftar Nama Perusahaan untuk Sampel Penelitian (Lanjutan)

No.	Kode	Nama Perusahaan
34.	PTBA	PT Tambang Batubara Bukit Asam Tbk.
35.	PTPP	PT Pembangunan Perumahan Tbk.
36.	PWON	PT Pakuwon Jati Tbk.
37.	SCMA	PT Surya Citra Media Tbk.
38.	SGRO	PT Sampoerna Agro Tbk.
39.	SMCB	PT Holcim Indonesia Tbk.
40.	SMGR	PT Semen Indonesia Tbk.
41.	TBIG	PT Tower Bersama Infrastructure Tbk.
42.	TINS	PT Timah (Persero) Tbk.
43.	TLKM	PT Telekomunikasi Indonesia Tbk.
44.	UNTR	PT United Tractor Tbk.
45.	WIKA	PT Wijaya Karya Tbk.

Lampiran 6. Statistik Deskriptif Relevansi Nilai Sebelum IFRS
Price Model **(Sebelum Transformasi)**

Statistics

		BVPS sebelum	EPS sebelum	Price sebelum
N	Valid	90	90	90
	Missing	0	0	0
Mean		1417.34	354.73	5354.57
Median		853.50	167.50	2762.50
Mode		550	42[a]	840
Std. Deviation		1517.234	562.533	8188.369
Variance		2302000.40	316443.771	67049392.406
Range		8550	4422	46099
Minimum		124	2	101
Maximum		8674	4424	46200

a. Multiple modes exist. The smallest value is shown

Lampiran 7. Statistik Deskriptif Relevansi Nilai Sebelum IFRS
***Price Model* (Sesudah Transformasi)**

Statistics

		SQRTBVPS sebelum	SQRTEPS sebelum	SQRTPrice sebelum
N	Valid	90	90	90
	Missing	0	0	0
Mean		33.74	15.69	61.40
Median		29.00	13.00	52.50
Mode		19[a]	10	29
Std. Deviation		16.879	10.566	40.035
Variance		284.889	111.632	1602.827
Range		82	66	205
Minimum		11	1	10
Maximum		93	67	215

a. Multiple modes exist. The smallest value is shown

Lampiran 8. Statistik Deskriptif Relevansi Nilai Sesudah IFRS
***Price Model* (Sebelum Transformasi)**

Statistics

		BVPS sesudah	EPS sesudah	Price sesudah
N	Valid	90	90	90
	Missing	0	0	0
Mean		2028.57	319.17	5245.02
Median		1130.50	123.50	2857.50
Mode		753[a]	87	950[a]
Std. Deviation		2282.870	462.671	5871.429
Variance		5211493.55	214064.253	34473682.471
Range		10382	2501	24629
Minimum		85	2	121
Maximum		10467	2503	24750

a. Multiple modes exist. The smallest value is shown

Lampiran 9. Statistik Deskriptif Relevansi Nilai Sesudah IFRS
Price Model **(Sesudah Transformasi)**

Statistics

		SQRTBVPS sesudah	SQRTEPS sesudah	SQRTPrice sesudah
N	Valid	90	90	90
	Missing	0	0	0
Mean		39.77	14.73	63.27
Median		33.50	11.00	53.50
Mode		28	7	36[a]
Std. Deviation		21.215	10.148	35.435
Variance		450.091	102.984	1255.636
Range		93	49	146
Minimum		9	1	11
Maximum		102	50	157

a. Multiple modes exist. The smallest value is shown

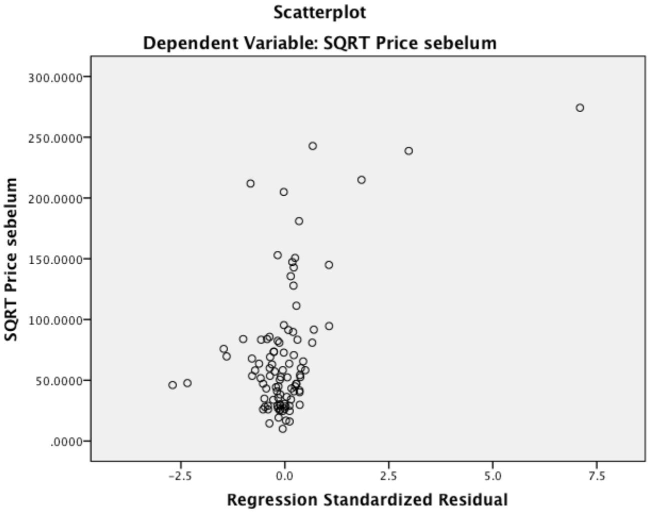
Lampiran 10. Statistik Deskriptif *Bid Ask Spread* Sebelum dan Sesudah IFRS (Sebelum dan Sesudah Transformasi)

Statistics

		Spread Sebelum	SQRT Spread Sebelum	Spread Sesudah	SQRT Spread Sesudah
N	Valid	90	90	90	90
	Missing	0	0	0	0
Mean		.00989	.09629	.00481	.06617
Median		.00887	.09421	.00387	.06225
Mode		.011560	.10752	.00327[a]	.05721[a]
Std. Deviation		.00566	.02497	.00314	.02087
Variance		.000	.001	.000	.000
Range		.03573	.15909	.01635	.09677
Minimum		.00107	.03276	.00130	.03611
Maximum		.03681	.19185	.01766	.13289

a. Multiple modes exist. The smallest value is shown

Lampiran 11. Uji Normalitas Relevansi Nilai Sebelum IFRS (Sebelum Mengeluarkan *Outlier)*



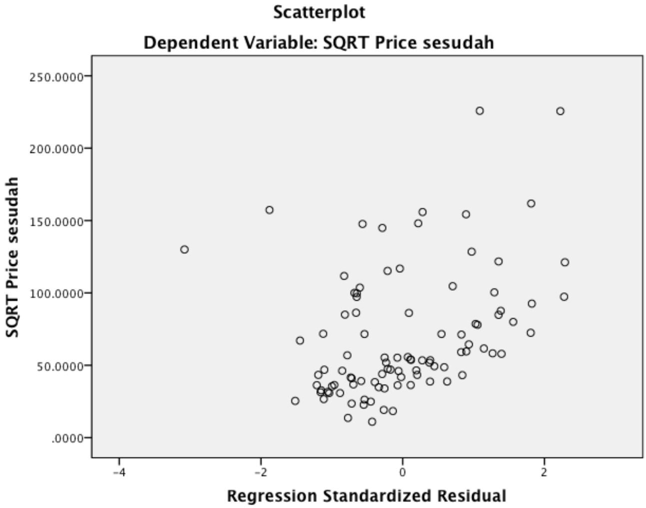
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	28.62650794
Most Extreme Differences	Absolute	.245
	Positive	.245
	Negative	-.174
Kolmogorov-Smirnov Z		2.397
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 12. Uji Normalitas Relevansi Nilai Sesudah IFRS (Sebelum Mengeluarkan *Outlier*)



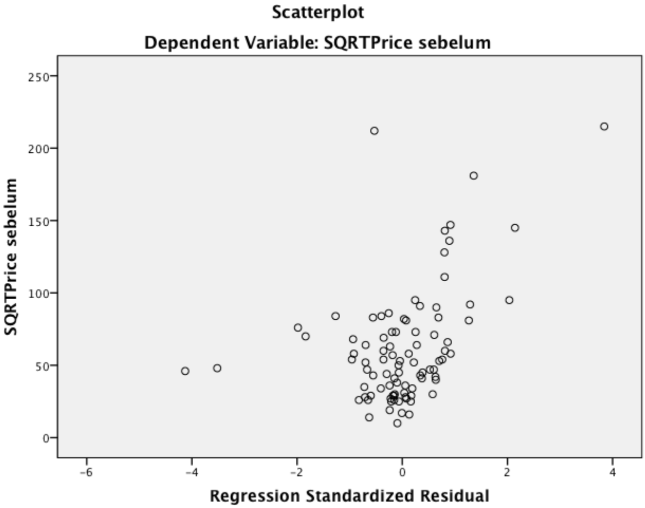
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	15.02517982
	Absolute	.074
Most Extreme Differences	Positive	.074
	Negative	-.069
Kolmogorov-Smirnov Z		.728
Asymp. Sig. (2-tailed)		.664

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 13. Uji Normalitas Relevansi Nilai Sebelum IFRS (Sesudah Mengeluarkan *Outlier)*



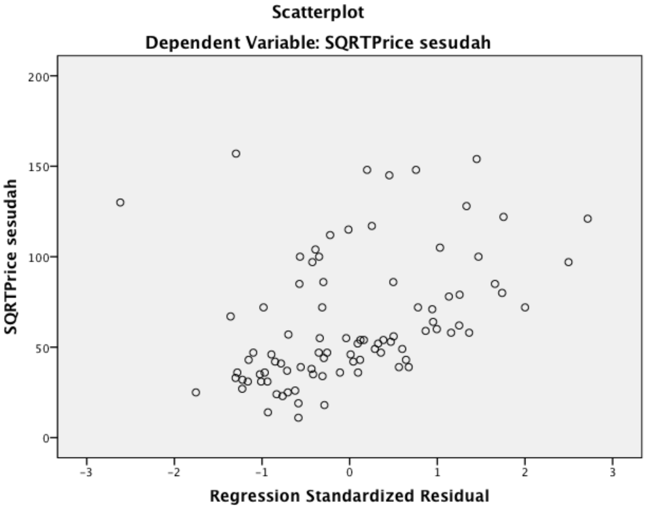
One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		90
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.98870020
Most Extreme Differences	Absolute	.132
	Positive	.110
	Negative	-.132
Kolmogorov-Smirnov Z		1.257
Asymp. Sig. (2-tailed)		.085

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 14. Uji Normalitas Relevansi Nilai Sesudah IFRS (Sesudah Mengeluarkan *Outlier)*



One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		90
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.98870020
	Absolute	.092
Most Extreme Differences	Positive	.092
	Negative	-.062
Kolmogorov-Smirnov Z		.877
Asymp. Sig. (2-tailed)		.425

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 15. Uji Multikoliniearitas Sebelum dan Sesudah IFRS

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	SQRTEPS sebelum	.132	7.567
	SQRTBVPS sebelum	.132	7.567

a. Dependent Variable: SQRTPrice sebelum

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	SQRT EPS sesudah	.238	4.203
	SQRT BVPS sesudah	.238	4.203

a. Dependent Variable: SQRTPrice sesudah

Lampiran 16. Uji Autokorelasi Sebelum dan Sesudah IFRS

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.906[a]	.821	.817	17.136	1.952

a. Predictors: (Constant), SQRTEPS sebelum, SQRTBVPS sebelum

b. Dependent Variable: SQRTPrice sebelum

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.921[a]	.849	.846	13.922	1.926

a. Predictors: (Constant), SQRTEPS sesudah, SQRTBVPS sesudah

b. Dependent Variable: SQRTPrice sesudah

Lampiran 17. Uji Heteroskedastisitas Sebelum dan Sesudah IFRS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.577	2.903		.199	.843
	SQRTBVPS sebelum	.032	.192	.042	.166	.868
	SQRTEPS sebelum	.591	.307	.484	1.924	.058

a. Dependent Variable: Abresid

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.257	.471		6.912	.000
	SQRTEPS sesudah	.068	.036	.477	1.895	.065
	SQRTBVPS sesudah	-.028	.017	-.422	-1.677	.101

a. Dependent Variable: Abresid

Lampiran 18. Uji Normalitas *Bid Ask Spread* Sebelum IFRS

One-Sample Kolmogorov-Smirnov Test

		SQRTSpread Sebelum
N		90
Normal Parameters[a,b]	Mean	.09629846411
	Std. Deviation	.024974526789
Most Extreme Differences	Absolute	.140
	Positive	.140
	Negative	-.091
Kolmogorov-Smirnov Z		1.326
Asymp. Sig. (2-tailed)		.059

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 19. Uji Normalitas *Bid Ask Spread* Sesudah IFRS

One-Sample Kolmogorov-Smirnov Test

		SQRTSpread Sesudah
N		90
Normal Parameters[a,b]	Mean	.06617857812
	Std. Deviation	.020870541377
Most Extreme Differences	Absolute	.103
	Positive	.103
	Negative	-.075
Kolmogorov-Smirnov Z		.979
Asymp. Sig. (2-tailed)		.293

a. Test distribution is Normal.

b. Calculated from data.