Lampiran 1. Daftar Perusahaan Sampel untuk Relevansi Nilai Informasi Akuntansi (*Price Model*)

No.	Kode	Nama Perusahaan
1.	BUDI	PT. Budi Acid Jaya Tbk.
2.	DVLA	PT. Darya Varia Laboratoria Tbk.
3.	GDST	PT. Gunawan Dianjaya Steel Tbk.
4.	IGAR	PT. Champion Pacific Indonesia Tbk.
5.	JPRS	PT. Jaya Pari Steel Tbk.
6.	PICO	PT. Pelangi Indah Canindo Tbk.
7.	PYFA	PT. Pyridam Farma Tbk.
8.	RICY	PT. Ricky Putra Globalindo Tbk.
9.	SIPD	PT. Sierad Produce Tbk.
10.	TRST	PT. Trias Sentosa Tbk.
11.	UNIT	PT. Nusantara Inti Corpora Tbk.

Lampiran 2. Daftar Perusahaan Sampel untuk Relevansi Nilai Informasi Akuntansi (*Return Model*)

No.	Kode	Nama Perusahaan
1.	ADES	PT. Akasha Wira International Tbk.
2.	AISA	PT. Tiga Pilar Sejahtera Food Tbk.
3.	AUTO	PT. Astra Auto Part Tbk.
4.	BUDI	PT. Budi Acid Jaya Tbk.
5.	CPIN	PT. Charoen Pokphand Indonesia Tbk.
6.	DLTA	PT. Delta Djakarta Tbk.
7.	DVLA	PT. Darya Varia Laboratoria Tbk.
8.	GDST	PT. Gunawan Dianjaya Steel Tbk.
9.	GGRM	PT. Gudang Garam Tbk.
10.	HMSP	PT. Hanjaya Mandal Sampoerna Tbk.
11.	IMAS	PT. Indomobil Sukses Internasional Tbk.
12.	INTP	PT. Indocement Tunggal Prakasa Tbk.
13.	JPFA	PT. Japfa Comfeed Indonesia Tbk.
14.	JPRS	PT. Jaya Pari Steel Tbk.
15.	KAEF	PT. Kimia Farma Tbk.
16.	KLBF	PT. Kalbe Farma Tbk.
17.	MAIN	PT. Malindo Feedmill Tbk.
18.	MERK	PT. Merck Tbk.
19.	MYOR	PT. Mayora Indah Tbk.
20.	PICO	PT. Pelangi Indah Canindo Tbk.
21.	PYFA	PT. Pyridam Farma Tbk.
22.	SIPD	PT. Sierad Produce Tbk.

Lampiran 2. Daftar Perusahaan Sampel untuk Relevansi Nilai Informasi Akuntansi (*Return Model*) (Lanjutan)

No.	Kode	Nama Perusahaan
23.	SMCB	PT. Holcom Indonesia Tbk.
24.	SMGR	PT. Semen Indonesia (Persero) Tbk.
25.	STTP	PT. Siantar Top Tbk.
26.	TCID	PT. Mandom Indonesia Tbk.
27.	TRST	PT. Trias Sentosa Tbk.
28.	TSPC	PT. Tempo Scan Pasific TBk.
29.	ULTJ	PT. Ultrajaya Milk Industry and Trading Company Tbk.
30.	UNIT	PT. Nusantara Inti Corpora Tbk.
31.	UNVR	PT. Unilever Indonesia Tbk.
32.	YPAS	PT. Yana Prima Hasta Persada Tbk.

Lampiran 3. Daftar Perusahaan Sampel untuk Asimetri Informasi

No.	Kode	Nama Perusahaan
1.	ADES	PT. Akasha Wira International Tbk.
2.	AISA	PT. Tiga Pilar Sejahtera Food Tbk.
3.	ALMI	PT. Alumindo Light Metal Industry Tbk.
4.	AMFG	PT. Asahimas Flat Glass Tbk.
5.	ARNA	PT. Arwana Citra Mulia Tbk.
6.	ASII	PT. Astra International Tbk.
7.	AUTO	PT. Astra Auto Part Tbk.
8.	BTON	PT. Beton Jaya Manunggal Tbk.
9.	BUDI	PT. Budi Acid Jaya Tbk.
10.	CEKA	PT. Cahaya Kalbar Tbk.
11.	CPIN	PT. Charoen Pokphand Indonesia Tbk.
12.	DLTA	PT. Delta Djakarta Tbk.
13.	DVLA	PT. Darya Varia Laboratoria Tbk.
14.	EKAD	PT. Ekadharma International Tbk.
15.	GDST	PT. Gunawan Dianjaya Steel Tbk.
16.	GGRM	PT. Gudang Garam Tbk.
17.	GJTL	PT. Gajah Tunggal Tbk.
18.	HMSP	PT. Hanjaya Mandal Sampoerna Tbk.
19.	IGAR	PT. Champion Pacific Indonesia Tbk.
20.	IMAS	PT. Indomobil Sukses Internasional Tbk.
21.	INAI	PT. Indal Aluminium Industry Tbk.
22.	INDS	PT. Indospring Tbk.

Lampiran 3. Daftar Perusahaan Sampel untuk Asimetri Informasi (Lanjutan)

No.	Kode	Nama Perusahaan
23.	INTP	PT. Indocement Tunggal Prakasa Tbk.
24.	JPFA	PT. Japfa Comfeed Indonesia Tbk.
25.	JPRS	PT. Jaya Pari Steel Tbk.
26.	KAEF	PT. Kimia Farma Tbk.
27.	KDSI	PT. Kedawung Setia Industrial Tbk.
28.	KICI	PT. Kedaung Indah Can Tbk.
29.	KLBF	PT. Kalbe Farma Tbk.
30.	LION	PT. Lion Metal Works Tbk.
31.	LPIN	PT. Multi Prima Sejahtera Tbk.
32.	MAIN	PT. Malindo Feedmill Tbk.
33.	MERK	PT. Merck Tbk.
34.	MYOR	PT. Mayora Indah Tbk.
35.	NIPS	PT. Nipress Tbk.
36.	PICO	PT. Pelangi Indah Canindo Tbk.
37.	PYFA	PT. Pyridam Farma Tbk.
38.	RICY	PT. Ricky Putra Globalindo Tbk.
39.	SIPD	PT. Sierad Produce Tbk.
40.	SMCB	PT. Holcom Indonesia Tbk.
41.	SMGR	PT. Semen Indonesia (Persero) Tbk.
42.	STTP	PT. Siantar Top Tbk.
43.	TCID	PT. Mandom Indonesia Tbk.
44.	TRST	PT. Trias Sentosa Tbk.

Lampiran 3. Daftar Perusahaan Sampel untuk Asimetri Informasi (Lanjutan)

No.	Kode	Nama Perusahaan
45.	TSPC	PT. Tempo Scan Pasific TBk.
46.	ULTJ	PT. Ultrajaya Milk Industry and Trading Company Tbk.
47.	UNIT	PT. Nusantara Inti Corpora Tbk.
48.	UNVR	PT. Unilever Indonesia Tbk.
49.	VOKS	PT. Voksel Electric Tbk.
50.	YPAS	PT. Yana Prima Hasta Persada Tbk.

Lampiran 4. Data Perusahaan Sampel Penelitian Sebelum Penerapan PSAK Konvergensi IFRS (*Price Model*)

No.	Kode	Tahun	P	BVEPS	NIPS
1.	BUDI	2010	215	202.5863576	12.25276799
		2011	240	214.6556934	16.66495576
2.	DVLA	2010	1060	571.9661161	99.00046607
		2011	1230	649.9262411	107.960125
3.	GDST	2010	147	78.74552281	20.90580669
		2011	133	90.89847363	12.15548161
4.	IGAR	2010	580	246.8219264	33.04811434
		2011	670	298.8942736	56.90383667
5.	JPRS	2010	580	400.1790145	37.92744068
		2011	540	450.4256053	50.24831119
6.	PICO	2010	210	308.9355108	21.22380303
		2011	305	330.6167457	22.22159087
7.	PYFA	2010	128	144.3245979	7.847803979
		2011	185	153.9905276	9.66592973
8.	RICY	2010	172	522.4528222	16.85776536
		2011	215	545.8037921	19.02651096
9.	SIPD	2010	60	131.2956268	6.511298024
		2011	53	135.3484951	2.497284158
10.	TRST	2010	280	440.8767613	48.69199042
		2011	400	472.3720193	51.28242942
11.	UNIT	2010	111	1715.099614	17.871293
		2011	330	3183.050612	30.92517767

Lampiran 5. Data Perusahaan Sampel Penelitian Sesudah Penerapan PSAK Konvergensi IFRS (*Price Model*)

No.	Kode	Tahun	P	BVEPS	NIPS
1.	BUDI	2012	116	214.7862383	1.278455086
		2013	107	215.935977	10.46255858
2.	DVLA	2012	2275	751.3807848	132.9545438
		2013	2030	816.6990643	112.3182795
3.	GDST	2012	107	96.69810518	5.681834478
		2013	95	107.8551852	11.20557168
4.	IGAR	2012	440	248.9485003	45.78018448
		2013	305	232.196801	36.031942
5.	JPRS	2012	355	463.3453403	12.81354032
		2013	271	483.3620455	20.06065676
6.	PICO	2012	265	350.31978	19.59546366
		2013	161	378.3328476	27.16405969
7.	PYFA	2012	200	163.9109533	9.920425662
		2013	146	175.490157	11.57920374
8.	RICY	2012	193	571.8363359	26.45783043
		2013	165	594.0156891	13.58938606
9.	SIPD	2012	67	135.9522966	1.603801462
		2013	52	136.8443647	0.892068136
10.	TRST	2012	350	481.8349214	21.88499243
		2013	311	608.8593805	11.73986907
11.	UNIT	2012	265	3187.727308	4.676695694
		2013	350	3198.75663	11.02932195

Lampiran 6. Data Perusahaan Sampel Penelitian Sebelum Penerapan PSAK Konvergensi IFRS (*Return Model*)

No.	Kode	Tahun	NIPS/P	RETURN
1.	ADES	2010	0.085188428	0.638888889
		2011	0.026902907	-0.116666667
2.	AISA	2010	0.135754676	1.31884058
		2011	0.112430766	-0.37037037
3.	AUTO	2010	0.257361135	1.010985915
		2011	0.020853727	-0.735034965
4.	BUDI	2010	0.056989619	-0.0625
		2011	0.07406647	0.15
5.	CPIN	2010	0.061193088	-0.206785714
		2011	0.080487299	0.377777778
6.	DLTA	2010	0.140576631	0.773972603
		2011	0.078953208	0.25
7.	DVLA	2010	0.064706187	-0.263333333
		2011	0.092273611	0.2
8.	GDST	2010	0.180222471	0.4
		2011	0.07644957	-0.095238095
9.	GGRM	2010	0.098850168	0.683168317
		2011	0.062773648	0.373626374
10.	HMSP	2010	0.14019868	0.994604317
		2011	0.06571189	1.025283019

Lampiran 6. Data Perusahaan Sampel Penelitian Sebelum Penerapan PSAK Konvergensi IFRS (*Return Model*) (Lanjutan)

No.	Kode	Tahun	NIPS/P	RETURN
11.	IMAS	2010	0.503106091	7.720930233
		2011	0.108426317	1.013333333
12.	INTP	2010	0.063252685	0.131399317
		2011	0.060956098	0.127409639
13.	JPFA	2010	0.330696626	1.540441176
		2011	0.102082608	0.301449275
14.	JPRS	2010	0.145874772	1.071428571
		2011	0.085166629	-0.084745763
15.	KAEF	2010	0.196660482	0.348837209
		2011	0.189730251	1.572254335
16.	KLBF	2010	0.103953298	0.871584699
		2011	0.048856633	0.041726619
17.	MAIN	2010	0.119297622	3.598305085
		2011	0.039007768	-0.799444444
18.	MERK	2010	0.06629145	0.336608108
		2011	0.106938678	0.611319149
19.	MYOR	2010	0.146856948	1.832298137
		2011	0.058398344	0.714285714
20.	PICO	2010	0.096471832	-0.16
		2011	0.116955741	0.487804878

Lampiran 6. Data Perusahaan Sampel Penelitian Sebelum Penerapan PSAK Konvergensi IFRS (*Return Model*) (Lanjutan)

No.	Kode	Tahun	NIPS/P	RETURN
21.	PYFA	2010	0.071343673	0.142857143
		2011	0.076109683	0.423076923
22.	SIPD	2010	0.12767251	0.2
		2011	0.033747083	-0.084745763
23.	SMCB	2010	0.067567598	-0.047058824
		2011	0.062379059	0.323737374
24.	SMGR	2010	0.080595741	0.198471338
		2011	0.067697742	0.308691099
25.	STTP	2010	0.130170257	0.528301887
		2011	0.084614166	0.481481481
26.	TCID	2010	0.082751758	0.002531646
		2011	0.096733269	0.228947368
27.	TRST	2010	0.226474374	0.404761905
		2011	0.186481562	0.428571429
28.	TSPC	2010	0.150891747	1.48630137
		2011	0.077102215	0.565714286
29.	ULTJ	2010	0.06394419	0.634920635
		2011	0.029232997	0.13592233
30.	UNIT	2010	0.144123331	-0.090163934
		2011	0.227391012	1.972972973

Lampiran 6. Data Perusahaan Sampel Penelitian Sebelum dan Sesudah Penerapan PSAK Konvergensi IFRS (*Return Model*) (Lanjutan)

No.	Kode	Tahun	NIPS/P	RETURN
31.	UNVR	2010	0.0401721	0.292098765
		2011	0.034005006	0.332944984
32.	YPAS	2010	0.057665017	0.196428571
		2011	0.036060827	0.015151515

Lampiran 7. Data Perusahaan Sampel Penelitian Sesudah Penerapan PSAK Konvergensi IFRS (*Return Model*)

No.	Kode	Tahun	NIPS/P	RETURN
1.	ADES	2012	0.138568605	3.357142857
		2013	0.046591954	-0.561904762
2.	AISA	2012	0.176924686	1.428301887
		2013	0.110746705	0.509489051
3.	AUTO	2012	0.084930527	0.223880597
		2013	0.064850664	0.040253165
4.	BUDI	2012	0.005440234	-0.516666667
		2013	0.089423578	-0.077586207
5.	CPIN	2012	0.077851306	0.834954955
		2013	0.042835339	-0.207647059
6.	DLTA	2012	0.119532176	1.435714286
		2013	0.06770426	0.069526627
7.	DVLA	2012	0.115612647	0.921487603
		2013	0.065683204	-0.086593407
8.	GDST	2012	0.044045229	-0.201492537
		2013	0.103755293	-0.112149533
9.	GGRM	2012	0.033942503	-0.152671756
		2013	0.041053094	-0.034615385
10.	HMSP	2012	0.058181061	0.608411215
		2013	0.040463662	-0.161541176

Lampiran 7. Data Perusahaan Sampel Penelitian Sesudah Penerapan PSAK Konvergensi IFRS (*Return Model*) (Lanjutan)

No.	Kode	Tahun	NIPS/P	RETURN
11.	IMAS	2012	0.024819523	-0.636375405
		2013	0.042381332	-0.049272727
12.	INTP	2012	0.075449902	0.282228261
		2013	0.062172634	0.035869565
13.	JPFA	2012	0.135557901	1.337423313
		2013	0.009790101	-0.846236559
14.	JPRS	2012	0.025627081	-0.342592593
		2013	0.060789869	-0.225714286
15.	KAEF	2012	0.112266342	1.440449438
		2013	0.052468231	-0.161111111
16.	KLBF	2012	0.011056548	-0.629166667
		2013	0.040419432	0.1872
17.	MAIN	2012	0.183937615	1.948113208
		2013	0.057022453	0.08557377
18.	MERK	2012	0.036323502	0.090272109
		2013	0.051528653	0.356578947
19.	MYOR	2012	0.068147248	0.418229167
		2013	0.059921678	0.140754717
20.	PICO	2012	0.1015309	-0.14516129
		2013	0.113183582	-0.425

Lampiran 7. Data Perusahaan Sampel Penelitian Sesudah Penerapan PSAK Konvergensi IFRS (*Return Model*) (Lanjutan)

No.	Kode	Tahun	NIPS/P	RETURN
21.	PYFA	2012	0.056366055	0.081081081
		2013	0.066547148	-0.27
22.	SIPD	2012	0.029700027	0.283018868
		2013	0.017841363	-0.235294118
23.	SMCB	2012	0.082953758	0.436862745
		2013	0.045605414	-0.231081081
24.	SMGR	2012	0.0741595	0.454112903
		2013	0.056594717	-0.099275766
25.	STTP	2012	0.082560221	0.666666667
		2013	0.067718249	1.427184466
26.	TCID	2012	0.097127346	0.513333333
		2013	0.072408578	0.027407407
27.	TRST	2012	0.054712481	-0.097560976
		2013	0.035575361	-0.111428571
28.	TSPC	2012	0.055353036	0.495238095
		2013	0.038875806	-0.12885906
29.	ULTJ	2012	0.112259802	0.88362069
		2013	0.079832523	0.455555556
30.	UNIT	2012	0.015086115	-0.116666667
		2013	0.031969049	0.37254902

Lampiran 7. Data Perusahaan Sampel Penelitian Sesudah Penerapan PSAK Konvergensi IFRS (*Return Model*) (Lanjutan)

No.	Kode	Tahun	NIPS/P	RETURN
31.	UNVR	2012	0.034190085	0.161091811
		2013	0.032106343	0.350519187
32.	YPAS	2012	0.036805193	0
		2013	0.013901403	-0.074626866

Lampiran 8. Data *Bid-ask Spread* Perusahaan Sampel Penelitian Sebelum dan Sesudah Penerapan PSAK Konvergensi IFRS

No.	Kode	Sebelum		Sesudah	
		Tahun	*Spread*	Tahun	*Spread*
1.	ADES	2010-2011	0.015503876	2012-2013	0.009478673
		2011-2012	0.009569378	2013-2014	0.00746279
2.	AISA	2010-2011	0.016	2012-2013	0.013793103
		2011-2012	0.014388489	2013-2014	0.00754717
3.	ALMI	2010-2011	0.04379562	2012-2013	0.037735849
		2011-2012	0.018018018	2013-2014	0.048780488
4.	AMFG	2010-2011	0.009302326	2012-2013	0.008510638
		2011-2012	0.008000128	2013-2014	0.023011583
5.	ARNA	2010-2011	0.033060109	2012-2013	0.011173184
		2011-2012	0.015503876	2013-2014	0.011560694
6.	ASII	2010-2011	0.00175902	2012-2013	0.006644518
		2011-2012	0.001718224	2013-2014	0.007353041
7.	AUTO	2010-2011	0.006117123	2012-2013	0.007067138
		2011-2012	0.007168459	2013-2014	0.006493575
8.	BTON	2010-2011	0.016806723	2012-2013	0.014184397
		2011-2012	0.016394544	2013-2014	0.04132302
9.	BUDI	2010-2011	0.022988506	2012-2013	0.008583691
		2011-2012	0.021052632	2013-2014	0.01025641
10.	CEKA	2010-2011	0.146341463	2012-2013	0.012658228
		2011-2012	0.15014324	2013-2014	0.037735849

Lampiran 8. Data *Bid-ask Spread* Perusahaan Sampel Penelitian Sebelum dan Sesudah Penerapan PSAK Konvergensi IFRS (Lanjutan)

No.	Kode	Sebelum		Sesudah	
		Tahun	*Spread*	Tahun	*Spread*
11.	CPIN	2010-2011	0.006557377	2012-2013	0.008658009
		2011-2012	0.009389671	2013-2014	0.006410322
12.	DLTA	2010-2011	0.069849237	2012-2013	0.054054054
		2011-2012	0.057969824	2013-2014	0.204241948
13.	DVLA	2010-2011	0.026666667	2012-2013	0.012048193
		2011-2012	0.042017549	2013-2014	0.028302517
14.	EKAD	2010-2011	0.018183321	2012-2013	0.013245033
		2011-2012	0.01754521	2013-2014	0.012738854
15.	GDST	2010-2011	0.009478673	2012-2013	0.009661836
		2011-2012	0.007518903	2013-2014	0.011049724
16.	GGRM	2010-2011	0.002383804	2012-2013	0.00192123
		2011-2012	0.002218531	2013-2014	0.002019224
17.	GJTL	2010-2011	0.010928962	2012-2013	0.011049724
		2011-2012	0.008888889	2013-2014	0.008032129
18.	HMSP	2010-2011	0.006920415	2012-2013	0.005532503
		2011-2012	0.004842628	2013-2014	0.008571021
19.	IGAR	2010-2011	0.012861869	2012-2013	0.011976048
		2011-2012	0.012121212	2013-2014	0.015748031
20.	IMAS	2010-2011	0.006688963	2012-2013	0.009049774
		2011-2012	0.005649763	2013-2014	0.009478673

Lampiran 8. Data *Bid-ask Spread* Perusahaan Sampel Penelitian Sebelum dan Sesudah Penerapan PSAK Konvergensi IFRS (Lanjutan)

No.	Kode	Sebelum		Sesudah	
		Tahun	*Spread*	Tahun	*Spread*
21.	INAI	2010-2011	0.020618557	2012-2013	0.06185567
		2011-2012	0.021741699	2013-2014	0.036038961
22.	INDS	2010-2011	0.091807955	2012-2013	0.008438819
		2011-2012	0.007272727	2013-2014	0.014273288
23.	INTP	2010-2011	0.003350084	2012-2013	0.004366812
		2011-2012	0.003350084	2013-2014	0.004145082
24.	JPFA	2010-2011	0.007752054	2012-2013	0.006006006
		2011-2012	0.00619195	2013-2014	0.006768209
25.	JPRS	2010-2011	0.016528926	2012-2013	0.014184397
		2011-2012	0.016806723	2013-2014	0.016528926
26.	KAEF	2010-2011	0.007722008	2012-2013	0.011695906
		2011-2012	0.015267176	2013-2014	0.011299435
27.	KDSI	2010-2011	0.041666667	2012-2013	0.018691589
		2011-2012	0.048199768	2013-2014	0.018691589
28.	KICI	2010-2011	0.470588235	2012-2013	0.076923077
		2011-2012	0.424242424	2013-2014	0.054054054
29.	KLBF	2010-2011	0.009389671	2012-2013	0.007782101
		2011-2012	0.007272727	2013-2014	0.007434944
30.	LION	2010-2011	0.111793991	2012-2013	0.066350711
		2011-2012	0.175189747	2013-2014	0.109375

Lampiran 8. Data *Bid-ask Spread* Perusahaan Sampel Penelitian Sebelum dan Sesudah Penerapan PSAK Konvergensi IFRS (Lanjutan)

No.	Kode	Sebelum		Sesudah	
		Tahun	*Spread*	Tahun	*Spread*
31.	LPIN	2010-2011	0.01459854	2012-2013	0.040816327
		2011-2012	0.013605442	2013-2014	0.095238095
32.	MAIN	2010-2011	0.007434944	2012-2013	0.007782101
		2011-2012	0.009478673	2013-2014	0.007434944
33.	MERK	2010-2011	0.042859485	2012-2013	0.200562324
		2011-2012	0.091318571	2013-2014	0.144057302
34.	MYOR	2010-2011	0.006269592	2012-2013	0.00477327
		2011-2012	0.004926138	2013-2014	0.008233478
35.	NIPS	2010-2011	0.160583942	2012-2013	0.050955414
		2011-2012	0.082397004	2013-2014	0.023877234
36.	PICO	2010-2011	0.440096813	2012-2013	0.054054054
		2011-2012	0.024096386	2013-2014	0.160100155
37.	PYFA	2010-2011	0.009302326	2012-2013	0.011976048
		2011-2012	0.007220217	2013-2014	0.012121657
38.	RICY	2010-2011	0.02253539	2012-2013	0.005730659
		2011-2012	0.02020202	2013-2014	0.016713092
39.	SIPD	2010-2011	0.018691589	2012-2013	0.019047619
		2011-2012	0.017699115	2013-2014	0.01980198
40.	SMCB	2010-2011	0.010695187	2012-2013	0.00913242
		2011-2012	0.011049724	2013-2014	0.009302326

Lampiran 8. Data *Bid-ask Spread* Perusahaan Sampel Penelitian Sebelum dan Sesudah Penerapan PSAK Konvergensi IFRS (Lanjutan)

No.	Kode	Sebelum		Sesudah	
		Tahun	*Spread*	Tahun	*Spread*
41.	SMGR	2010-2011	0.005763689	2012-2013	0.004175365
		2011-2012	0.00530504	2013-2014	0.003521138
42.	STTP	2010-2011	0.024691358	2012-2013	0.061349693
		2011-2012	0.024691358	2013-2014	0.1125
43.	TCID	2010-2011	0.064516129	2012-2013	0.051282051
		2011-2012	0.060606061	2013-2014	0.083333333
44.	TRST	2010-2011	0.019232547	2012-2013	0.016
		2011-2012	0.012269939	2013-2014	0.036363636
45.	TSPC	2010-2011	0.009569378	2012-2013	0.00921659
		2011-2012	0.011428571	2013-2014	0.01123631
46.	ULTJ	2010-2011	0.01459854	2012-2013	0.008438819
		2011-2012	0.008810573	2013-2014	0.005952434
47.	UNIT	2010-2011	0.137931034	2012-2013	0.193548387
		2011-2012	0.096006144	2013-2014	0.205882353
48.	UNVR	2010-2011	0.003827674	2012-2013	0.004366812
		2011-2012	0.003350084	2013-2014	0.003442341
49.	VOKS	2010-2011	0.117647059	2012-2013	0.064516129
		2011-2012	0.068381064	2013-2014	0.014440621
50.	YPAS	2010-2011	0.017094017	2012-2013	0.015267176
		2011-2012	0.015503876	2013-2014	0.016

Lampiran 9. Statisik Deskriptif Relevansi Nilai Informasi Akuntansi (*Price Model*)

Descriptive Statistics

Seleksi		N	Minimum	Maximum	Mean	Std. Deviation
Sebelum	P	22	53	1230	356.55	310.587
	BVEPS	22	78.746	3183.051	513.14859	687.228457
	NIPS	22	2.497	107.960	31.89495	27.990532
	Valid N (listwise)	22				
Sesudah	P	22	52	2275	392.09	580.923
	BVEPS	22	96.698	3198.757	618.86767	859.698275
	NIPS	22	.892	132.955	24.94185	33.692306
	Valid N (listwise)	22				

Lampiran 10. Statisik Deskriptif Relevansi Nilai Informasi Akuntansi (*Return Model*)

Descriptive Statistics

Seleksi		N	Minimum	Maximum	Mean	Std. Deviation
Sebelum	NIPS/P	64	.021	.503	.10712	.077771
	RETURN	64	-.799	7.721	.57354	1.133505
	Valid N (listwise)	64				
Sesudah	NIPS/P	64	.005	.184	.06473	.037986
	RETURN	64	-.846	3.357	.24097	.686126
	Valid N (listwise)	64				

Lampiran 11. Statisik Deskriptif Asimetri Informasi

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
Sebelum	100	.041554	.0807759	.0017	.4706
Setelah	100	.031526	.0456986	.0019	.2059

Lampiran 12. Uji Heteroskedastisitas Relevansi Nilai Informasi Akuntansi (*Price Model*) (Sebelum Mengeluarkan *Outlier*)

Correlations

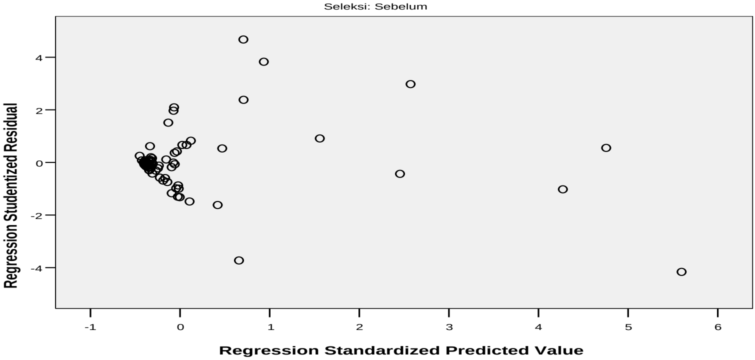
Seleksi				BVEPS	NIPS	Abs_residual
Sebelum	Spearman's rho	BVEPS	Correlation Coefficient	1.000	.850**	.648**
			Sig. (2-tailed)	.	.000	.000
			N	100	100	100
		NIPS	Correlation Coefficient	.850**	1.000	.763**
			Sig. (2-tailed)	.000	.	.000
			N	100	100	100
		Abs_residual	Correlation Coefficient	.648**	.763**	1.000
			Sig. (2-tailed)	.000	.000	.
			N	100	100	100
Sesudah	Spearman's rho	BVEPS	Correlation Coefficient	1.000	.816**	.252*
			Sig. (2-tailed)	.	.000	.012
			N	100	100	100
		NIPS	Correlation Coefficient	.816**	1.000	.243*
			Sig. (2-tailed)	.000	.	.015
			N	100	100	100
		Abs_residual	Correlation Coefficient	.252*	.243*	1.000
			Sig. (2-tailed)	.012	.015	.
			N	100	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

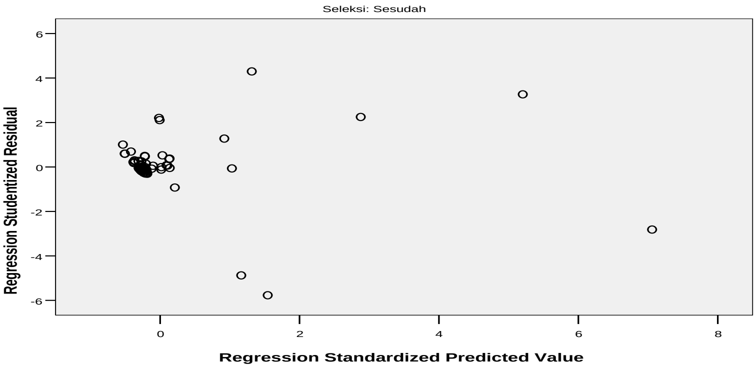
Scatterplot

Dependent Variable: P



Scatterplot

Dependent Variable: P



Lampiran 13. Uji Normalitas Relevansi Nilai Informasi Akuntansi (*Price Model*) (Sebelum Mengeluarkan *Outlier*)

One-Sample Kolmogorov-Smirnov Test

Seleksi			Unstandardized Residual
Sebelum	N		100
	Normal Parameters[a,b]	Mean	.0000000
		Std. Deviation	5125.32883940
	Most Extreme Differences	Absolute	.265
		Positive	.265
		Negative	-.208
	Kolmogorov-Smirnov Z		2.653
	Asymp. Sig. (2-tailed)		.000
Sesudah	N		100
	Normal Parameters[a,b]	Mean	.0000000
		Std. Deviation	16039.29828811
	Most Extreme Differences	Absolute	.340
		Positive	.233
		Negative	-.340
	Kolmogorov-Smirnov Z		3.396
	Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 14. Hasil Analisis Relevansi Nilai Informasi Akuntansi (*Price Model*)

Variables Entered/Removed[b]

Seleksi	Model	Variables Entered	Variables Removed	Method
Sebelum	1	NIPS, BVEPS[a]	.	Enter
Sesudah	1	NIPS, BVEPS[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: P

Model Summary[b]

Seleksi	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
Sebelum	1	.950[a]	.902	.892	102.085	1.733
Sesudah	1	.972[a]	.945	.940	142.769	2.348

a. Predictors: (Constant), NIPS, BVEPS

b. Dependent Variable: P

ANOVA[b]

Seleksi	Model		Sum of Squares	df	Mean Square	F	Sig.
Sebelum	1	Regression	1827749	2	913874.504	87.693	.000[a]
		Residual	198004.4	19	10421.287		
		Total	2025753	21			
Sesudah	1	Regression	6699620	2	3349809.781	164.344	.000[a]
		Residual	387274.3	19	20382.856		
		Total	7086894	21			

a. Predictors: (Constant), NIPS, BVEPS

b. Dependent Variable: P

Coefficients[a]

Seleksi	Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
Sebelum	1	(Constant)	30.301	36.092		.840	.412		
		BVEPS	-.023	.033	-.050	-.696	.495	.985	1.016
		NIPS	10.595	.802	.955	13.209	.000	.985	1.016
Sesudah	1	(Constant)	-72.973	44.212		-1.651	.115		
		BVEPS	.082	.036	.121	2.252	.036	1.000	1.000
		NIPS	16.621	.925	.964	17.974	.000	1.000	1.000

a. Dependent Variable: P

One-Sample Kolmogorov-Smirnov Test

Seleksi			Unstandardized Residual
Sebelum	N		22
	Normal Parameters[a,b]	Mean	.0000000
		Std. Deviation	97.10192176
	Most Extreme Differences	Absolute	.165
		Positive	.142
		Negative	-.165
	Kolmogorov-Smirnov Z		.776
	Asymp. Sig. (2-tailed)		.584
Sesudah	N		22
	Normal Parameters[a,b]	Mean	.0000000
		Std. Deviation	135.79996791
	Most Extreme Differences	Absolute	.213
		Positive	.130
		Negative	-.213
	Kolmogorov-Smirnov Z		.997
	Asymp. Sig. (2-tailed)		.273

a. Test distribution is Normal.

b. Calculated from data.

Correlations

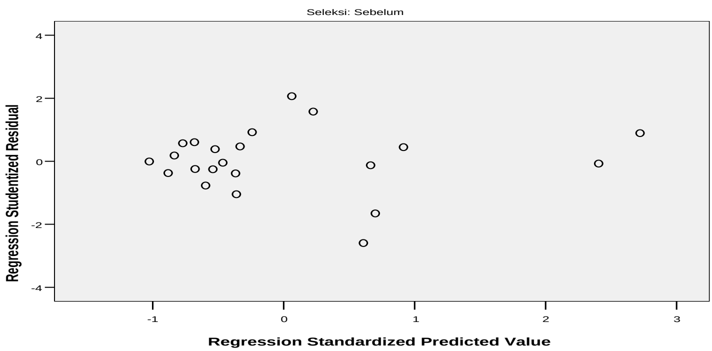
Seleksi				BVEPS	NIPS	Abs_residual2
Sebelum	Spearman's rho	BVEPS	Correlation Coefficient	1.000	.625**	.098
			Sig. (2-tailed)	.	.002	.665
			N	22	22	22
		NIPS	Correlation Coefficient	.625**	1.000	.382
			Sig. (2-tailed)	.002	.	.079
			N	22	22	22
		Abs_residual2	Correlation Coefficient	.098	.382	1.000
			Sig. (2-tailed)	.665	.079	.
			N	22	22	22
Sesudah	Spearman's rho	BVEPS	Correlation Coefficient	1.000	.476*	-.062
			Sig. (2-tailed)	.	.025	.786
			N	22	22	22
		NIPS	Correlation Coefficient	.476*	1.000	.356
			Sig. (2-tailed)	.025	.	.104
			N	22	22	22
		Abs_residual2	Correlation Coefficient	-.062	.356	1.000
			Sig. (2-tailed)	.786	.104	.
			N	22	22	22

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

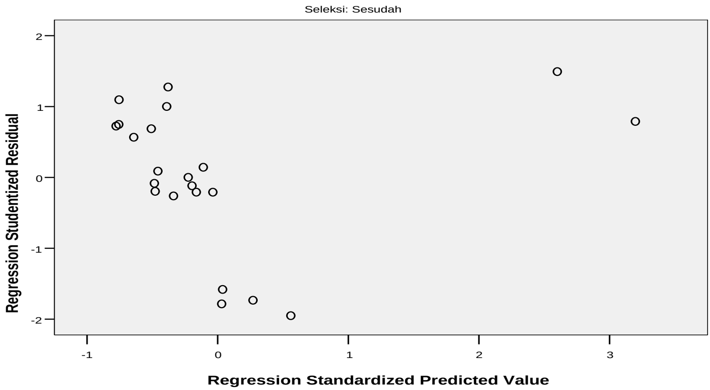
Scatterplot

Dependent Variable: P



Scatterplot

Dependent Variable: P



Lampiran 15. Uji Heteroskedastisitas Relevansi Nilai Informasi Akuntansi (*Return Model*) (Sebelum Mengeluarkan *Outlier*)

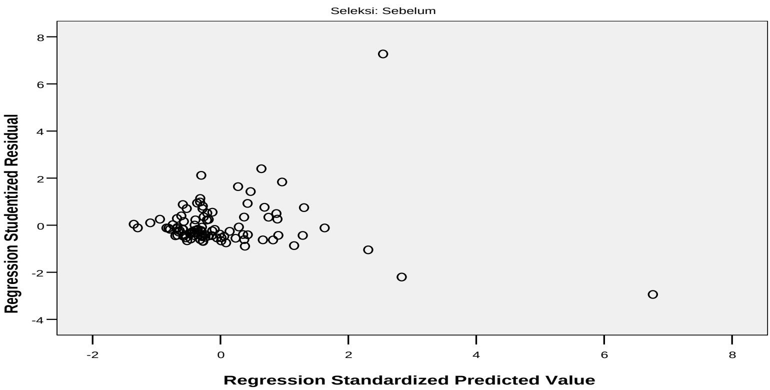
Correlations

Seleksi				RETURN	Abs_residual
Sebelum	Spearman's rho	RETURN	Correlation Coefficient	1.000	.516**
			Sig. (2-tailed)	.	.000
			N	100	100
		Abs_residual	Correlation Coefficient	.516**	1.000
			Sig. (2-tailed)	.000	.
			N	100	100
Sesudah	Spearman's rho	RETURN	Correlation Coefficient	1.000	.072
			Sig. (2-tailed)	.	.477
			N	100	100
		Abs_residual	Correlation Coefficient	.072	1.000
			Sig. (2-tailed)	.477	.
			N	100	100

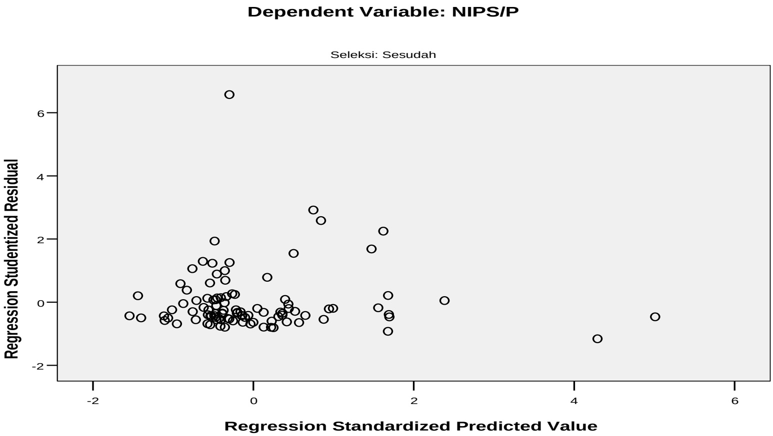
**. Correlation is significant at the 0.01 level (2-tailed).

Scatterplot

Dependent Variable: NIPS/P



Scatterplot



Lampiran 16. Uji Normalitas Relevansi Nilai Informasi Akuntansi (*Return Model*) (Sebelum Mengeluarkan *Outlier*)

One-Sample Kolmogorov-Smirnov Test

Seleksi			Unstandardized Residual
Sebelum	N		100
	Normal Parameters[a,b]	Mean	.0000000
		Std. Deviation	.15614966
	Most Extreme Differences	Absolute	.191
		Positive	.191
		Negative	-.185
	Kolmogorov-Smirnov Z		1.908
	Asymp. Sig. (2-tailed)		.001
Sesudah	N		100
	Normal Parameters[a,b]	Mean	.0000000
		Std. Deviation	.09758937
	Most Extreme Differences	Absolute	.218
		Positive	.218
		Negative	-.190
	Kolmogorov-Smirnov Z		2.176
	Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 17. Hasil Analisis Relevansi Nilai Informasi Akuntansi (*Return Model*)

Variables Entered/Removed[b]

Seleksi	Model	Variables Entered	Variables Removed	Method
Sebelum	1	RETURN[a]	.	Enter
Sesudah	1	RETURN[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: NIPS/P

Model Summary[b]

Seleksi	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
Sebelum	1	.760[a]	.578	.571	.050928	2.051
Sesudah	1	.724[a]	.524	.516	.026423	1.953

a. Predictors: (Constant), RETURN

b. Dependent Variable: NIPS/P

ANOVA[b]

Seleksi	Model		Sum of Squares	df	Mean Square	F	Sig.
Sebelum	1	Regression	.220	1	.220	84.912	.000[a]
		Residual	.161	62	.003		
		Total	.381	63			
Sesudah	1	Regression	.048	1	.048	68.201	.000[a]
		Residual	.043	62	.001		
		Total	.091	63			

a. Predictors: (Constant), RETURN

b. Dependent Variable: NIPS/P

Coefficients[a]

Seleksi	Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
Sebelum	1	(Constant)	.077	.007		10.804	.000		
		RETURN	.052	.006	.760	9.215	.000	1.000	1.000
Sesudah	1	(Constant)	.055	.004		15.719	.000		
		RETURN	.040	.005	.724	8.258	.000	1.000	1.000

a. Dependent Variable: NIPS/P

One-Sample Kolmogorov-Smirnov Test

Seleksi			Unstandardized Residual
Sebelum	N		64
	Normal Parameters[a,b]	Mean	.0000000
		Std. Deviation	.05052245
	Most Extreme Differences	Absolute	.154
		Positive	.154
		Negative	-.095
	Kolmogorov-Smirnov Z		1.233
	Asymp. Sig. (2-tailed)		.095
Sesudah	N		64
	Normal Parameters[a,b]	Mean	.0000000
		Std. Deviation	.02621291
	Most Extreme Differences	Absolute	.081
		Positive	.081
		Negative	-.052
	Kolmogorov-Smirnov Z		.644
	Asymp. Sig. (2-tailed)		.801

a. Test distribution is Normal.

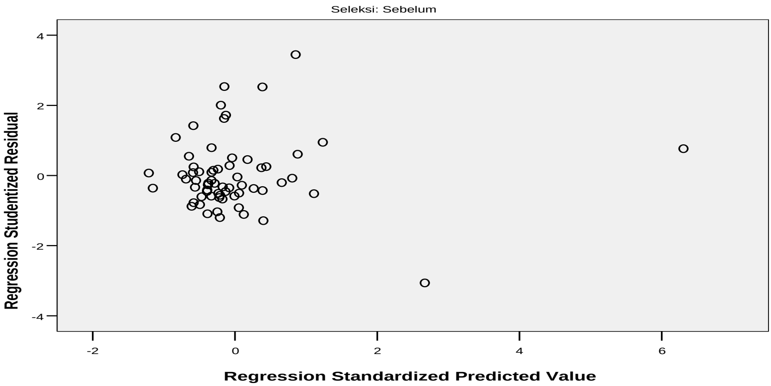
b. Calculated from data.

Correlations

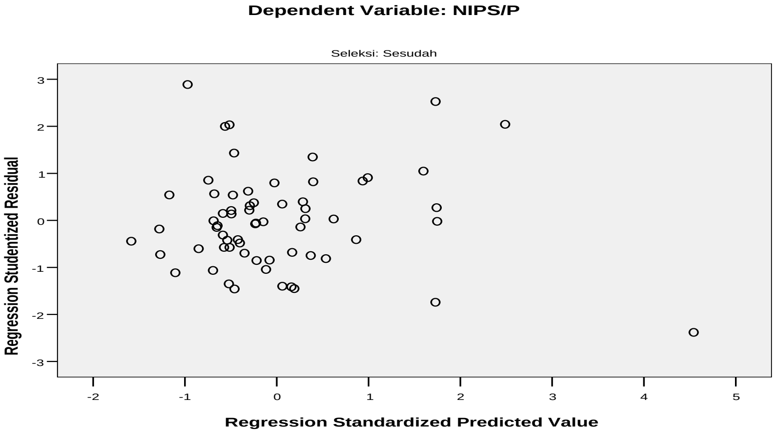
Seleksi				RETURN	Abs_residual2
Sebelum	Spearman's rho	RETURN	Correlation Coefficient	1.000	.235
			Sig. (2-tailed)	.	.061
			N	64	64
		Abs_residual2	Correlation Coefficient	.235	1.000
			Sig. (2-tailed)	.061	.
			N	64	64
Sesudah	Spearman's rho	RETURN	Correlation Coefficient	1.000	.117
			Sig. (2-tailed)	.	.359
			N	64	64
		Abs_residual2	Correlation Coefficient	.117	1.000
			Sig. (2-tailed)	.359	.
			N	64	64

Scatterplot

Dependent Variable: NIPS/P



Scatterplot



Lampiran 18. Uji Normalitas Asimetri Informasi

One-Sample Kolmogorov-Smirnov Test

		Sebelum	Setelah
N		100	100
Normal Parameters[a,b]	Mean	.041554	.031526
	Std. Deviation	.0807759	.0456986
Most Extreme Differences	Absolute	.323	.301
	Positive	.323	.301
	Negative	-.311	-.259
Kolmogorov-Smirnov Z		3.231	3.012
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 19. Hasil Pengujian *Wilcoxon*

Ranks

		N	Mean Rank	Sum of Ranks
Setelah - Sebelum	Negative Ranks	57[a]	50.67	2888.00
	Positive Ranks	43[b]	50.28	2162.00
	Ties	0[c]		
	Total	100		

a. Setelah < Sebelum

b. Setelah > Sebelum

c. Setelah = Sebelum

Test Statistics[b]

	Setelah - Sebelum
Z	-1.248[a]
Asymp. Sig. (2-tailed)	.212

a. Based on positive ranks.

b. Wilcoxon Signed Ranks Test