**LAMPIRAN 1 NAMA PERUSAHAAN**

|  |  |
| --- | --- |
| **KODE** | **Nama Perusahaan** |
| ADES | Akasha Wira International Tbk |
| AISA | Tiga Pilar Sejahtera Food Tbk |
| AKKU | Alam Karya Unggul Tbk |
| ALKA | Alaska Industrindo Tbk |
| ALMI | Alumindo Light Metal Industry Tbk |
| AMFG | Asahimas Flat Glass Tbk |
| APLI | Asiaplast Industries Tbk |
| ARGO | Argo Pantes Tbk |
| ARNA | Arwana Citra Mulia Tbk |
| ASII | Astra International Tbk |
| AUTO | Astra Auto Part Tbk |
| BIMA | Primarindo Asia Infrastructure Tbk |
| BRNA | Berlina Tbk |
| BTON | Bton (Beton Jaya Manunggal Tbk) |
| BUDI | Budi Acid Jaya Tbk |
| CEKA | Cahaya Kalbar Tbk |
| CPIN | Charoen Pokphand Indonesia Tbk |
| DLTA | Delta Djakarta Tbk |
| DPNS | Duta Pertiwi Nusantara |
| DVLA | Darya Varia Laboratoria Tbk |
| EKAD | Ekadharma International Tbk |
| FASW | Fajar Surya Wisesa Tbk |
| GDST | Gunawan Dianjaya Steel Tbk |
| GGRM | Gudang Garam Tbk |
| GJTL | Gajah Tunggal Tbk |
| HDTX | Pan Asia Indosyntec Tbk |
| HMSP | Hanjaya Mandala Sampoerna Tbk |
| IGAR | Champion Pasific Indonesia Tbk |
| IMAS | Indomobil Sukses International Tbk |
| INAF | Indofarma Tbk |
| INAI | Indal Aluminium Industry Tbk |
| INCI | Intan Wijaya International Tbk |
| INDF | Indofood Sukses Makmur Tbk |
| INDS | Indospring Tbk |
| INTP | Indocement Tunggal Prakasa Tbk |
| JECC | Jembo Cable Company Tbk |
| JPFA | Japfa Comfeed Indonesia Tbk |
| JPRS | Jaya Pari Steel Tbk |
| KAEF | Kimia Farma Tbk |
| KBLI | KMI Wire And Cable Tbk |
| KBLM | Kabelindo Murni Tbk |
| KBRI | Kertas Basuki Rachmat Indonesia Tbk |
| KDSI | Kedawung Setia Industrial Tbk |
| KIAS | Keramika Indonesia Assosiasi Tbk |
| KICI | Kedaung Indag Can Tbk |
| KLBF | Kalbe Farma Tbk |
| LION | Lion Metal Works Tbk |
| LMPI | Langgeng Makmur Industry Tbk |
| LMSH | Lionmesh Prima Tbk |
| LPIN | Multi Prima Sejahtera Tbk |
| MAIN | Malindo Feedmill Tbk |
| MERK | Merck Tbk |
| MLBI | Multi Bintang Indonesia Tbk |
| MLIA | Mulia Industrindo Tbk |
| MRAT | Mustika Ratu Tbk |
| MYOR | Mayora Indah Tbk |
| MYTX | Apac Citra Centertex Tbk |
| PICO | Pelangi Indah Canindo Tbk |
| PRAS | Prima Alloy Steel Universal Tbk |
| PYFA | Pyridam Farma Tbk |
| RMBA | Bentoel International Investama Tbk |
| SCPI | Schering Plough Indonesia Tbk |
| SIAP | Sekawan Intipratama Tbk |
| SIMA | Siwani Makmur Tbk |
| SIPD | Siearad Produce Tbk |
| SKLT | Sekar Laut Tbk |
| SMCB | Holcim Indonesia Tbk |
| SMGR | Semen Gresik Tbk |
| SMSM | Selamat Sempurna Tbk |
| SPMA | Suparma Tbk |
| SRSN | Indo Acitama Tbk |
| SSTM | Sunson Textile Manufacturer Tbk |
| STTP | Siantar Top Tbk |
| SULI | Sumalindo Lestari Jaya Tbk |
| TCID | Mandom Indonesia Tbk |
| TIRT | Tirta Mahakam Resources Tbk |
| TOTO | Surya Toto Indonesia Tbk |
| TRST | Trias Sentosa Tbk |
| TSPC | Tempo Scan Pasific Tbk |
| ULTJ | Ultrajaya Milk Industry And Trading Company Tbk |
| UNIT | Nusantara Inti Corpora Tbk |
| UNVR | Unilever Indonesia Tbk |
| VOKS | Voksel Electric Tbk |
| YPAS | Yanaprima Hastapersada Tbk |

**LAMPIRAN 2 DESKRIPTIF STATISTIK**

**Relevansi Nilai**

**Statistik Deskriptif**

| Model |  | N | Minimum | Maximum | Mean | Std. Deviation |
| --- | --- | --- | --- | --- | --- | --- |
| Observasi Sebelum | P | 168 | 8.00 | 4.50E7 | 4.3650E5 | 4.03932E6 |
| EPS | 168 | -7061.00 | 24074.00 | 5.3136E2 | 2718.49672 |
| BV | 168 | -2243.00 | 49429.00 | 2.6676E3 | 6665.33534 |
| Valid N (listwise) | 168 |  |  |  |  |
| Observasi Sesudah | P | 168 | 50.00 | 1.09E8 | 1.2549E6 | 1.13772E7 |
| EPS | 168 | -359.00 | 55576.00 | 7.2327E2 | 4614.26454 |
| BV | 168 | -2372.00 | 46869.00 | 2.5214E3 | 6371.71128 |
| Valid N (listwise) | 168 |  |  |  |  |
| Observasi Total | P | 336 | 8.00 | 1.09E8 | 8.4571E5 | 8.53401E6 |
| EPS | 336 | -7061.00 | 55576.00 | 6.2731E2 | 3782.49350 |
| BV | 336 | -2372.00 | 49429.00 | 2.5945E3 | 6510.84901 |
| Valid N (listwise) | 336 |  |  |  |  |

**Pengauan Kerugian Tepat Waktu**

| **Descriptive Statistics** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| IFRS | 336 | .00 | 1.00 | .8780 | .32780 |
| LNEG | 336 | .00 | 1.00 | .0089 | .09421 |
| SIZE | 336 | 23.00 | 33.00 | 27.8244 | 1.69163 |
| GROWTH | 336 | -73.00 | 294.00 | 14.1012 | 28.22683 |
| EISSUE | 336 | -292.00 | 701.00 | 17.6756 | 71.04213 |
| LEV | 336 | -31.00 | 174.00 | 1.5565 | 11.07086 |
| DISSUE | 336 | -95.00 | 541.00 | 18.4048 | 49.22058 |
| TURN | 336 | .00 | 5.00 | .6845 | .76209 |
| CF | 336 | -2.88E12 | 2.12E13 | 7.1541E11 | 2.17911E12 |
| AUD | 336 | .00 | 1.00 | .3363 | .47315 |
| CLOSE | 336 | 3.60E6 | 4.69E10 | 2.9604E9 | 5.98551E9 |
| Valid N (listwise) | 336 |  |  |  |  |

**Konservatisme**

| **Descriptive Statistics** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| SBLM | 168 | -.44 | 82.20 | .5036 | 6.34536 |
| SSDH | 168 | -1.85 | .45 | -.0098 | .17044 |
| Valid N (listwise) | 168 |  |  |  |  |

**LAMPIRAN 3 UJI ASUMSI KLASIK**

1. **Uji Normalitas**

**Relevansi Nilai**

Observasi Sebelum Implementasi Konvergensi IFRS

| **One-Sample Kolmogorov-Smirnov Test** | | | | |
| --- | --- | --- | --- | --- |
|  |  | P | EPS | BV |
| N | | 168 | 168 | 168 |
| Normal Parametersa | Mean | 4.3650E5 | 5.3136E2 | 2.6676E3 |
| Std. Deviation | 4.03932E6 | 2.71850E3 | 6.66534E3 |
| Most Extreme Differences | Absolute | .517 | .381 | .322 |
| Positive | .517 | .381 | .319 |
| Negative | -.457 | -.369 | -.322 |
| Kolmogorov-Smirnov Z | | 6.697 | 4.936 | 4.169 |
| Asymp. Sig. (2-tailed) | | .000 | .000 | .000 |

Setelah Di Log Natural

| **One-Sample Kolmogorov-Smirnov Test** | | | | |
| --- | --- | --- | --- | --- |
|  |  | LN\_ABS\_P | LN\_ABS\_EPS | LN\_ABS\_BV |
| N | | 168 | 166 | 168 |
| Normal Parametersa | Mean | 6.9391 | 4.3028 | 6.4867 |
| Std. Deviation | 2.27632 | 2.03985 | 1.59311 |
| Most Extreme Differences | Absolute | .107 | .049 | .110 |
| Positive | .107 | .049 | .110 |
| Negative | -.090 | -.031 | -.062 |
| Kolmogorov-Smirnov Z | | 1.393 | .632 | 1.425 |
| Asymp. Sig. (2-tailed) | | .041 | .819 | .034 |

Setelah Di SQRT

| **One-Sample Kolmogorov-Smirnov Test** | | | | |
| --- | --- | --- | --- | --- |
|  |  | SQRT\_LN\_ABS\_P | LN\_ABS\_EPS | SQRT\_LN\_ABS\_BV |
| N | | 168 | 166 | 168 |
| Normal Parametersa | Mean | 2.6025 | 4.3028 | 2.5280 |
| Std. Deviation | .40883 | 2.03985 | .31089 |
| Most Extreme Differences | Absolute | .075 | .049 | .086 |
| Positive | .075 | .049 | .086 |
| Negative | -.062 | -.031 | -.057 |
| Kolmogorov-Smirnov Z | | .978 | .632 | 1.111 |
| Asymp. Sig. (2-tailed) | | .295 | .819 | .169 |

Observasi Sesudah Implementasi Konvergensi IFRS

| **One-Sample Kolmogorov-Smirnov Test** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  |  | | P | EPS | BV |
| N | | | 168 | 168 | 168 |
| Normal Parametersa | | Mean | 1.2549E6 | 7.2327E2 | 2.5214E3 |
| Std. Deviation | 1.13772E7 | 4.61426E3 | 6.37171E3 |
| Most Extreme Differences | | Absolute | .520 | .410 | .327 |
| Positive | .520 | .409 | .304 |
| Negative | -.456 | -.410 | -.327 |
| Kolmogorov-Smirnov Z | | | 6.737 | 5.312 | 4.243 |
| Asymp. Sig. (2-tailed) | | | .000 | .000 | .000 |

Setelah Di Log Natural

| **One-Sample Kolmogorov-Smirnov Test** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | |  | LN\_ABS\_P | LN\_ABS\_EPS | LN\_ABS\_BV |
| N | | | 168 | 168 | 168 |
| Normal Parametersa | Mean | | 7.1562 | 4.1103 | 6.5628 |
| Std. Deviation | | 2.32527 | 2.04398 | 1.58076 |
| Most Extreme Differences | Absolute | | .099 | .037 | .104 |
| Positive | | .099 | .037 | .104 |
| Negative | | -.081 | -.030 | -.049 |
| Kolmogorov-Smirnov Z | | | 1.281 | .485 | 1.347 |
| Asymp. Sig. (2-tailed) | | | .075 | .973 | .053 |

Total Observasi Sebelum dan Sesudah Implementasi Konvergensi IFRS

| **One-Sample Kolmogorov-Smirnov Test** | | | | |
| --- | --- | --- | --- | --- |
|  |  | P | EPS | BV |
| N | | 336 | 336 | 336 |
| Normal Parametersa | Mean | 8.4571E5 | 6.2731E2 | 2.5945E3 |
| Std. Deviation | 8.53401E6 | 3.78249E3 | 6.51085E3 |
| Most Extreme Differences | Absolute | .512 | .397 | .321 |
| Positive | .512 | .397 | .305 |
| Negative | -.461 | -.393 | -.321 |
| Kolmogorov-Smirnov Z | | 9.391 | 7.271 | 5.875 |
| Asymp. Sig. (2-tailed) | | .000 | .000 | .000 |

Setelah Di Log Natural

| **One-Sample Kolmogorov-Smirnov Test** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | |  | LN\_ABS\_P | LN\_ABS\_EPS | LN\_ABS\_BV |
| N | | | 336 | 334 | 336 |
| Normal Parametersa | Mean | | 7.0476 | 4.2060 | 6.5248 |
| Std. Deviation | | 2.30006 | 2.04114 | 1.58503 |
| Most Extreme Differences | Absolute | | .091 | .032 | .094 |
| Positive | | .091 | .032 | .094 |
| Negative | | -.083 | -.024 | -.052 |
| Kolmogorov-Smirnov Z | | | 1.668 | .581 | 1.731 |
| Asymp. Sig. (2-tailed) | | | .008 | .888 | .005 |

Setelah di SQRT

| **One-Sample Kolmogorov-Smirnov Test** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | |  | SQRT\_LN\_ABS\_P | LN\_ABS\_EPS | SQRT\_LN\_ABS\_BV |
| N | | | 336 | 334 | 336 |
| Normal Parametersa | Mean | | 2.6233 | 4.2060 | 2.5328 |
| Std. Deviation | | .40798 | 2.04114 | .33156 |
| Most Extreme Differences | Absolute | | .070 | .032 | .073 |
| Positive | | .070 | .032 | .073 |
| Negative | | -.054 | -.024 | -.066 |
| Kolmogorov-Smirnov Z | | | 1.286 | .581 | 1.344 |
| Asymp. Sig. (2-tailed) | | | .073 | .888 | .054 |

**Konservatisme**

Sebelum distribusi data normal

| **One-Sample Kolmogorov-Smirnov Test** | | | |
| --- | --- | --- | --- |
|  |  | SBLM | SSDH |
| N | | 168 | 168 |
| Normal Parametersa | Mean | .5036 | -.0098 |
| Std. Deviation | 6.34536 | .17044 |
| Most Extreme Differences | Absolute | .487 | .224 |
| Positive | .487 | .173 |
| Negative | -.441 | -.224 |
| Kolmogorov-Smirnov Z | | 6.310 | 2.909 |
| Asymp. Sig. (2-tailed) | | .000 | .000 |

Setelah distribusi data normal dengan di LN

| **One-Sample Kolmogorov-Smirnov Test** | | | |
| --- | --- | --- | --- |
|  |  | LN\_SBLM | LN\_SSDH |
| N | | 92 | 77 |
| Normal Parametersa | Mean | -3.0679 | -3.0194 |
| Std. Deviation | 1.46720 | 1.00795 |
| Most Extreme Differences | Absolute | .112 | .121 |
| Positive | .112 | .057 |
| Negative | -.087 | -.121 |
| Kolmogorov-Smirnov Z | | 1.076 | 1.063 |
| Asymp. Sig. (2-tailed) | | .197 | .209 |

1. **Uji Autokorelasi**

**Relevansi Nilai**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model** | **R** | **R Square** | **Adjusted R Square** | **Std. Error of the Estimate** | **Durbin-Watson** |
| **Sebelum** | .835a | .698 | .694 | .22615 | 1.928 |
| **Sesudah** | .839a | .703 | .700 | 1.27444 | 1.893 |
| **Total** | .818a | .669 | .667 | .23522 | 1.836 |

1. **Uji Multikolinieritas**

**Relevansi Nilai**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model** | **Dependen** | **Independen** | **Collinearity Statistics** | |
| **Tolerance** | **VIF** |
| **Sebelum** | **ABSUT** | **EPS**  **BV** | .519  .519 | 1.926  1.926 |
| **Sesudah** | **ABSUT** | **EPS**  **BV** | .668  .668 | 1.498  1.498 |
| **Total** | **ABSUT** | **EPS**  **BV** | .635  .635 | 1.574  1.574 |

1. **Uji Heterokedastisitas**

**Relevansi Nilai**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model** | **Dependen** | **Independen** | **T** | **Sig.** |
| **Sebelum** | **ABSUT** | **EPS**  **BV** | 1.114  1.208 | .267  .229 |
| **Sesudah** | **ABSUT** | **EPS**  **BV** | 1.963  .601 | .051  .549 |
| **Total** | **ABSUT** | **EPS**  **BV** | 1.037  .228 | .300  .820 |

**LAMPIRAN 4 HASIL UJI HIPOTESIS**

**Uji Hipotesis Pertama**

**Relevansi Nilai**

**Uji R2**

|  |  |
| --- | --- |
| Model | R Square |
| Sebelum | 0.698 |
| Sesudah | 0.703 |
| Total | 0.669 |

**Uji F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Tahun** | **Model** | **Sum of Squares** | **df** | **Mean Square** | **F** | **Sig.** |
| **Sebelum** | Regression  Residual  Total | 19.244  8.336  27.580 | 2  163  165 | 9.622  .051 | 188.139 | .000a |
| **Sesudah** | Regression  Residual  Total | 634.954  267.992  902.947 | 2  165  167 | 317.477  1.624 | 195.467 | .000a |
| **Total** | Regression  Residual  Total | 37.083  18.314  55.397 | 2  331  333 | 18.542  .055 | 335.118 | .000a |

**Residual *Sum of Square***

|  |  |  |  |
| --- | --- | --- | --- |
| **Observasi** | **Model** | ***Sum Of Square*** | **.sig** |
| **Sebelum** | Residual | 8.336 | 0.000a |
| **Sesudah** | Residual | 267.992 | 0.000a |
| **Total** | Residual | 18.314 | 0.000a |

**RSSr = 18.314**

**RSSur = RSSr1+RSSr2**

**= 8.336+267.992**

**= 276.328**

*F* =

**F = = -0,1027**

**Uji Hipotesis Kedua**

**Pengakuan Kerugian Tepat Waktu**

Uji Kelayakan Model

|  |  | Chi-square | df | Sig. |
| --- | --- | --- | --- | --- |
| Step 1 | Step | 10.451 | 10 | .402 |
| Block | 10.451 | 10 | .402 |
| Model | 10.451 | 10 | .402 |

**Regresi Logistik**

|  |  | B | S.E. | Wald | df | Sig. | Exp(B) |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Step 1a | LNEG | -3.341 | 1.528 | 4.782 | 1 | .029 | .035 |
| SIZE | -.072 | .156 | .214 | 1 | .643 | .930 |
| GROWTH | .004 | .008 | .303 | 1 | .582 | 1.004 |
| EISSUE | .003 | .002 | 1.554 | 1 | .213 | 1.003 |
| LEV | -.002 | .025 | .009 | 1 | .924 | .998 |
| DISSUE | .003 | .004 | .494 | 1 | .482 | 1.003 |
| TURN | -.161 | .211 | .585 | 1 | .444 | .851 |
| CF | .000 | .000 | .352 | 1 | .553 | 1.000 |
| AUD | .127 | .432 | .087 | 1 | .768 | 1.136 |
| CLOSE | .000 | .000 | .941 | 1 | .332 | 1.000 |
| Constant | 3.763 | 4.172 | .813 | 1 | .367 | 43.076 |
| a. Variable(s) entered on step 1: LNEG, SIZE, GROWTH, EISSUE, LEV, DISSUE, TURN, CF, AUD, CLOSE. | | | | | | | |

**Uji Hipotesis Ketiga**

**Konservatisme**

| **Paired Samples Statistics** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  |  | Mean | N | Std. Deviation | Std. Error Mean |
| Pair 1 | LN\_SBLM | -2.9971 | 50 | 1.68978 | .23897 |
| LN\_SSDH | -3.2043 | 50 | .96498 | .13647 |

| **Paired Samples Correlations** | | | | |
| --- | --- | --- | --- | --- |
|  |  | N | Correlation | Sig. |
| Pair 1 | LN\_SBLM & LN\_SSDH | 50 | -.057 | .692 |

| **Paired Samples Test** | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Paired Differences | | | | | t | df | Sig. (2-tailed) |
|  |  | Mean | Std. Deviation | Std. Error Mean | 95% Confidence Interval of the Difference | |
|  |  | Lower | Upper |
| Pair 1 | LN\_SBLM - LN\_SSDH | .20728 | 1.99342 | .28191 | -.35924 | .77381 | .735 | 49 | .466 |