

## **BAB V**

### **PENUTUP**

#### **5.1 Kesimpulan**

Dari penelitian yang telah dilakukan ini, hanya dua perspektif yang dapat diteliti yaitu tingkat manajemen laba dan relevansi nilai akuntansi dapat diambil kesimpulan sebagai berikut:

1. Hipotesis pertama:

Tidak terdapat perbedaan manajemen laba sebelum dan sesudah konvergensi IFRS. Hal ini terjadi karena dengan adanya *principal based* yang mensyaratkan professional judgement serta adanya pembatasan metode akuntansi tidak mampu mengubah tingkat manajemen laba.

2. Hipotesis kedua:

Terdapat perbedaan relevansi nilai akuntansi sebelum dan sesudah konvergensi IFRS. Relevansi nilai informasi akuntansi ternyata meningkat setelah diberlakukannya konvergensi IFRS pada PSAK karena adanya penggunaan *fair value*.

## 5.2 Keterbatasan Penelitian dan Saran

Penelitian yang dilakukan memiliki beberapa keterbatasan, antara lain:

1. Periode waktu sebelum konvergensi IFRS dan sesudah konvergensi IFRS terbatas hanya sampai 2 tahun saja. Diharapkan rentang tahun penelitian yang lebih lama dapat menghasilkan penelitian yang lebih valid lagi nantinya.
2. Pengukuran manajemen laba dapat ditambahkan tidak hanya berfokus pada *income smoothing* saja. Selain itu, pengukuran relevansi nilai juga dapat menggunakan model selain model harga, agar hasil yang diperoleh dapat lebih baik.
3. Laporan mengenai data harga saham hanya diperoleh melalui *website yahoo finance*, sehingga ada beberapa perusahaan yang laporan data harga sahamnya tidak diperoleh peneliti. Diharapkan peneliti berikutnya dapat mencari langsung data harga saham ke Bursa Efek Indonesia.
4. Peneliti selanjutnya diharapkan melakukan penelitian kualitas akuntansi dengan mengembangkan perspektif selain tingkat manajemen laba dan relevansi nilai akuntansi. Penulis dapat menggunakan perspektif seperti konservatisme.

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# **Lampiran I**

**Data yang diperlukan untuk pengukuran manajemen laba sebelum konvergensi IFRS**

<b>No</b>	<b>ACC/Aset</b>	<b>CF/Aset</b>	<b>SIZE</b>	<b>GROWTH</b>	<b>LEV</b>	<b>TURN</b>	<b>AUD</b>	<b>Residual ACC</b>	<b>Residual CF</b>	<b>Selisih Residual CF dan ACC</b>
1	-0,06918	0,294319	28,88291	0,11482	0,214011	1,074646	1	-0,0229	0,07232	0.09522
2	-0,09163	0,155708	31,69024	-0,10082	0,61374	0,958205	1	-0,03323	0,01647	0.0497
3	-0,01622	0,040216	32,80603	0,113909	0,897808	0,097011	1	0,0271	0,0102	0.0169
4	-0,06274	0,090252	32,67267	0,157089	0,890911	0,13618	1	-0,01876	0,05049	0.06925
5	-0,01364	0,029787	32,03863	0,222108	0,881972	0,146314	1	0,02162	-0,01475	0.03637
6	-0,0367	0,045756	33,2202	0,126018	0,901517	0,098166	1	0,01474	0,0108	0.00394
7	0,07274	0,01575	21,64496	0,057275	0,852725	0,736632	0	-0,10074	0,06465	0.16539
8	0,03174	-0,0112	29,92188	-0,02114	0,814519	0,166596	0	0,0012	0,02648	0.02528
9	-0,04131	0,087683	30,70985	0,060045	0,393798	1,211948	1	0,02788	-0,12917	0.15705
10	-0,02471	0,040983	29,61561	0,131718	0,706537	0,751884	1	-0,00972	-0,0681	0.05838
11	-0,05119	0,09223	30,41062	0,169303	0,652933	1,361773	1	0,0008	-0,10734	0.10814

12	-0,06277	0,124535	29,89261	0,131067	0,371475	0,659006	0	-0,04139	0,01092	0.05231
13	0,007778	0,138522	29,16242	0,03417	0,23357	1,312876	0	0,03947	-0,05388	0.09335
14	0,008868	0,092668	28,72469	0,172164	0,549144	0,719685	1	0,01942	-0,03668	0.0561
15	-0,02972	0,154951	30,34664	1,384393	0,58574	0,438802	0	0,02569	-0,05734	0.08303
16	0,047679	0,108599	28,76491	0,178343	0,257452	1,136996	0	0,07072	-0,07399	0.14471
17	0,115912	-0,05579	28,87293	0,20031	0,515658	1,177404	1	0,14514	-0,2476	0.39274
18	-0,20882	0,355293	31,95032	0,226919	0,517463	0,682684	1	-0,13311	0,18709	0.3202
19	0,031318	0,065652	28,20932	0,336589	0,639661	0,662154	0	0,00808	-0,01138	0.01946
20	-0,07036	0,153073	30,0512	0,033003	0,58737	1,219751	1	-0,02924	-0,0214	0.00784
21	-0,09797	0,470127	29,16271	0,134416	0,486248	2,450333	1	-0,02942	0,13484	0.16426
22	-0,11638	0,48504	29,30868	0,586209	0,214941	1,113575	1	-0,04314	0,1959	0.23904
23	-0,07439	0,17702	31,78237	0,264373	0,496095	1,104902	1	0,01244	-0,04568	0.05812
24	-0,0198	0,040394	33,01554	-0,04804	0,906233	0,074895	1	0,02016	0,03256	0.0124
25	-0,09399	0,117733	32,94784	0,102992	0,904594	0,114073	1	-0,04843	0,08698	0.13541
26	0,07877	-0,05509	32,12425	0,15573	0,875064	0,155222	1	0,11391	-0,09437	0.20828



27	-0,00457	0,018189	33,39648	-0,08882	0,908332	0,074991	1	0,04097	0,01218	0.02879
28	0,212471	0,067375	21,7598	0,223552	0,502832	0,803523	0	0,07578	0,0261	0.04968
29	0,006942	0,005389	29,86941	-0,30913	0,642548	0,121297	0	-0,0237	0,05478	0.07848
30	-0,00023	0,060562	30,80611	0,069065	0,409104	1,176751	1	0,06904	-0,15169	0.22073
31	-0,04243	0,053171	29,76574	0,217361	0,717812	0,787711	1	-0,02122	-0,07013	0.04891
32	-0,05153	0,084735	31,01634	0,269659	0,632493	0,943471	1	0,0062	-0,08941	0.09561
33	-0,04191	0,140124	29,93521	0,157828	0,306365	0,731192	1	0,00993	-0,04242	0.05235
34	0,066715	0,070627	29,26773	0,153727	0,218206	1,363297	0	0,10746	-0,14607	0.25353
35	-0,03209	0,175313	29,00173	0,350222	0,412152	0,7366	1	0,00133	-0,0046	0.00593
36	-0,06654	0,143822	30,64402	0,327173	0,64792	0,432557	0	-0,05035	0,07217	0.12252
37	-0,15468	0,348212	28,99917	0,16708	0,284312	1,049842	0	-0,13195	0,17931	0.31126
38	-0,12343	0,478029	29,24698	1,095555	0,332503	1,697374	1	-0,02537	0,08035	0.10572
39	-0,18121	0,337895	32,03846	0,15881	0,475335	0,724359	1	-0,1021	0,16533	0.26743
40	0,005179	0,04274	29,09217	0,65084	0,446383	0,452114	0	0,01974	-0,09175	0.11149
41	-0,08958	0,204403	30,19617	0,324065	0,554998	1,397072	1	-0,02747	-0,03344	0.00597

42	-0,0535	0,421872	29,30501	0,106717	0,49486	2,352137	1	0,01344	0,10128	0.08784
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**Data yang diperlukan untuk pengukuran manajemen laba setelah konvergensi IFRS**

No	ACC/Aset	CF/Aset	SIZE	GROWTH	LEV	TURN	AUD	Residual ACC	Residual CF	Selisih Residual CF dan ACC
1	-0,06506	0,30991	29,95385	0,218105	0,17427	1,05567	1	-0,04166	0,08607	0.12773
2	0,076517	0,060773	32,66486	0,259815	0,506009	1,058904	1	0,08003	-0,09861	0.17864
3	0,125806	-0,09748	33,5762	-0,12324	0,888081	0,064327	1	0,10059	-0,08108	0.18167
4	-0,00189	0,033997	33,78354	-0,03978	0,893977	0,102499	1	-0,02951	0,04806	0.07757
5	0,086037	-0,06174	32,58639	-0,04761	0,817969	0,12594	1	0,06393	-0,07008	0.13401
6	-0,01403	0,037037	33,94437	-0,01967	0,817877	0,077073	1	-0,03928	0,0456	0.08488
7	0,010667	0,018527	22,72043	0,366983	0,840339	0,543023	0	0,05065	-0,06757	0.11822
8	-0,03319	0,043211	30,48489	0,698684	0,646223	0,122321	0	-0,01052	0,04507	0.05559
9	0,129153	-0,00231	31,29685	0,111227	0,371918	1,071521	1	0,14564	-0,19119	0.33683
10	0,03283	0,026338	30,07807	0,201696	0,616516	1,024861	1	0,03426	-0,136	0.17026

11	-0,00144	0,092729	31,61231	0,180424	0,410102	0,845973	1	0,00561	-0,06215	0.06776
12	-0,01555	0,213963	30,52977	0,246915	0,133179	0,765117	1	0,00201	0,02395	0.02194
13	0,005978	0,178075	29,74421	0,066988	0,212533	1,318725	1	0,03854	-0,07324	0.11178
14	-0,00513	0,255651	29,54675	0,304454	0,140232	0,690011	1	0,00932	0,06712	0.0578
15	-0,0709	0,268409	31,06425	-0,01003	0,445233	0,631687	1	-0,06349	0,13957	0.20306
16	-0,04454	0,312907	30,07399	0,337889	0,290438	0,919568	1	-0,03396	0,12069	0.15465
17	0,126711	0,009793	29,51351	0,049209	0,300163	1,331792	1	0,15604	-0,23367	0.38971
18	-0,14636	0,296476	32,26627	0,038235	0,408262	0,691414	1	-0,13843	0,16558	0.30401
19	-0,02052	0,060382	30,55967	0,485589	0,515698	0,233505	0	0,01808	0,03367	0.01559
20	-0,09778	0,224812	31,46918	0,474996	0,407754	1,185454	1	-0,09283	0,02719	0.12002
21	-0,12379	0,521056	29,98071	0,191921	0,648843	2,238935	1	-0,09671	0,21819	0.3149
22	-0,00719	0,210109	30,15031	0,073496	0,24593	0,931118	1	0,01461	0,01236	0.00225
23	0,075765	0,049003	32,83653	0,156794	0,507258	1,031705	1	0,08191	-0,10522	0.18713
24	-0,03611	0,062563	33,72458	0,42245	0,880525	0,078884	1	-0,07899	0,0756	0.15459
25	0,077602	-0,04371	33,94337	0,030024	0,882319	0,089982	1	0,04781	-0,02858	0.07639

26	0,046827	-0,0204	32,67954	0,119437	0,815565	0,128442	1	0,01923	-0,02916	0.04839
27	0,011398	0,013843	34,08562	0,133506	0,816064	0,075855	1	-0,01902	0,02295	0.04197
28	-0,11827	0,026697	22,69141	-0,30806	0,934591	0,386801	0	-0,0638	-0,02668	0.03712
29	-0,06436	0,07766	21,45195	-0,99969	0,666675	0,315866	0	0,02586	-0,00953	0.03539
30	0,002774	0,095245	31,35694	0,170573	0,359043	1,181149	1	0,02028	-0,10799	0.12827
31	-0,04467	0,132647	30,1859	0,062256	0,574322	0,977374	1	-0,03765	-0,0281	0.00955
32	-0,04429	0,124859	31,71404	0,104278	0,424473	0,843828	1	-0,03554	-0,02682	0.00872
33	-0,04005	0,249386	30,75581	0,244994	0,146623	0,759842	1	-0,0234	0,0636	0.087
34	0,04234	0,14614	29,87364	0,249687	0,217278	1,447915	1	0,07131	-0,11944	0.19075
35	-0,03944	0,187156	29,65281	-0,10133	0,168448	0,557692	1	-0,01583	0,02022	0.03605
36	-0,06427	0,298457	22,08633	-0,99987	0,397468	0,659259	1	-0,01335	0,08948	0.10283
37	0,054735	0,173832	30,1749	0,095684	0,331826	0,910839	1	0,0711	-0,01037	0.08147
38	-0,16766	0,238399	29,43947	-0,10595	0,252877	1,282175	1	-0,13186	-0,00532	0.12654
39	-0,08601	0,250887	32,34387	0,082663	0,398594	0,692679	1	-0,07913	0,11909	0.19822
40	-0,08388	0,027644	30,57458	-0,43087	0,583087	0,130927	0	-0,02026	0,02505	0.04531

41	-0,011	0,125375	31,54904	0,016373	0,35785	1,11239	1	0,01005	-0,06774	0.07779
42	-0,02941	0,433179	30,11468	0,163364	0,668888	2,278122	1	-0,00161	0,12945	0.13106

## **Lampiran II**

Data yang diperlukan untuk pengukuran relevansi nilai sebelum konvergensi IFRS

<b>No</b>	<b>P</b>	<b>BVEPS</b>	<b>NIPS</b>
1	13000	553,0095	499,9654
2	13200	773,2273	917
3	5250	425,5423	345
4	5200	706,3791	355,62
5	6650	803,5401	268,91
6	2525	811,855	119,08
7	1310	0,068892	0,01146
8	620	332,9555	14,42
9	10700	527,8885	524
10	520	516,2563	37
11	1530	146,693	78
12	5200	916,2972	161,03
13	1240	50,25994	67
14	6600	1063,944	277
15	9350	722,7748	418
16	3475	513,2306	211
17	12100	739,999	414
18	9900	256,008	547,15
19	1160	163,1731	74
20	7650	381,243	326
21	5600	11,99567	226

22	25850	553,0095	1253,17
23	24250	773,2273	1610
24	3250	425,5423	366
25	6300	717,2969	403,64
26	6900	849,8509	423,27
27	3150	822,8288	209,78
28	6200	0,082478	0,04307
29	1130	332,9555	8,03
30	7650	527,9093	750
31	375	514,7785	29
32	2325	146,693	115
33	7050	916,2972	267,22
34	980	28,76418	70
35	8950	1150,803	413
36	14150	724,167	346
37	10050	513,2306	330
38	28950	739,999	3546
39	9650	195,2739	644,08
40	1780	515,0296	70,33
41	12550	381,243	524
42	6900	11,99567	257



Data yang diperlukan untuk pengukuran relevansi nilai setelah konvergensi IFRS

<b>No</b>	<b>P</b>	<b>BVEPS</b>	<b>NIPS</b>
1	23400	553,0902	1527,59
2	75200	773,1535	4393
3	8050	187,7219	444
4	7050	362,4423	628,91
5	4600	1390,162	378,78
6	6950	1236,961	529,33
7	2400	0,086531	0,01086
8	190	231,6675	1,69
9	58950	527,9093	2544
10	2675	514,7785	196
11	4850	270,5764	350
12	18400	916,2971	977,1
13	3600	-17,2353	158
14	2875	251,0087	249
15	3750	170,4284	245
16	20400	513,2306	1339
17	1870	73,9999	178
18	7050	-10,4167	559,67
19	300	505,2683	54,8
20	32750	2851,497	1657
21	20150	11,99567	546
22	18350	553,0902	1530,57

23	7850	77,31535	480
24	11000	215,7686	480
25	8700	362,4423	778,93
26	6450	1390,142	418,57
27	9900	1236,961	664,46
28	720	0,086531	-0,03116
29	112	0,017729	0,00038
30	52000	527,9093	2086
31	2725	514,7785	325
32	7450	159,4788	371
33	23000	1233,141	1293,15
34	1250	-4,17093	37
35	1890	251,0087	164
36	5850	0,022124	0,04
37	15200	430,9762	1262
38	1450	73,9999	86
39	10750	303,2242	669,19
40	107	505,3291	77,69
41	18650	2851,497	1549
42	22150	22,58191	634

## **Lampiran III**

## Output SPSS untuk Manajemen Laba Sebelum Konvergensi IFRS

### 1. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ACC	42	-,2088	,2125	-,031836	,0774820
CF	42	-,0558	,4850	,140635	,1425924
SIZE	42	21,64	33,40	30,0541	2,38538
GROWTH	42	-,31	1,38	,2094	,28619
LEV	42	,21	,91	,5702	,22248
TURN	42	,07	2,45	,8240	,57181
AUD	42	,00	1,00	,6905	,46790
Valid N (listwise)	42				

### 2. Regresi akrual terhadap variabel kontrol

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B		
	B	Std. Error	Beta			Lower Bound	Upper Bound	
1	(Constant)	,545	,167					
	SIZE	-,019	,005	-,589	-,3592	,001	-,030	-,008
	GROWTH	-,038	,035	-,140	-,1080	,287	-,109	,033
	LEV	,076	,062	,217	1,220	,230	-,050	,202
	TURN	-,027	,025	-,197	-,1055	,299	-,078	,025
	AUD	-,022	,028	-,131	-,791	,434	-,078	,034

a. Dependent Variable: ACC

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,659 <sup>a</sup>	,434	,356	,0621977	2,032

a. Predictors: (Constant), AUD, GROWTH, TURN, SIZE, LEV

b. Dependent Variable: ACC



ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,447	5	,089	8,339	,000 <sup>b</sup>
Residual	,386	36	,011		
Total	,834	41			

a. Dependent Variable: CF

b. Predictors: (Constant), AUD, GROWTH, TURN, SIZE, LEV

#### 4. Korelasi Spearman

Correlations

			Unstandardized Residual	Unstandardized Residual
Spearman's rho	Correlation Coefficient		1,000	-,695**
	Unstandardized Residual	Sig. (2-tailed)	.	,000
		N	42	42
	Correlation Coefficient		-,695**	1,000
	Unstandardized Residual	Sig. (2-tailed)	,000	.
		N	42	42

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

### Output SPSS untuk Manajemen Laba Setelah Konvergensi IFRS

#### 1. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ACC	42	-,16766	,12915	-,0136105	,07121801
CF	42	-,09748	,52106	,1347975	,13562607
SIZE	42	21,45	34,09	30,4485	3,04292
GROWTH	42	-1,00	,70	,0755	,31737
LEV	42	,13	,93	,5027	,24915
TURN	42	,06	2,28	,7612	,54158
AUD	42	,00	1,00	,8571	,35417
Valid N (listwise)	42				

## 2. Regresi Akrual terhadap variabel kontrol

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	-,100	,168		-,598	,553	-,441	,240
SIZE	,001	,006	,036	,133	,895	-,012	,014
GROWTH	,033	,046	,149	,724	,474	-,060	,127
LEV	,049	,053	,172	,925	,361	-,059	,157
TURN	-,022	,027	-,168	-,815	,420	-,077	,033
AUD	,060	,049	,296	1,207	,235	-,041	,160

a. Dependent Variable: ACC

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,381 <sup>a</sup>	,145	,027	,07025895	2,340

a. Predictors: (Constant), AUD, GROWTH, LEV, TURN, SIZE

b. Dependent Variable: ACC

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,030	5	,006	1,225	,317 <sup>b</sup>
	Residual	,178	36	,005		
	Total	,208	41			

a. Dependent Variable: ACC

b. Predictors: (Constant), AUD, GROWTH, LEV, TURN, SIZE

### 3. Regresi *Cash Flow* terhadap variabel kontrol

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	,316	,243		1,303	,201	-,176	,808
SIZE	-,008	,009	-,185	-,911	,368	-,027	,010
GROWTH	,003	,067	,008	,052	,959	-,132	,139
LEV	-,128	,077	-,236	-1,673	,103	-,284	,027
TURN	,119	,039	,473	3,026	,005	,039	,198
AUD	,052	,071	,135	,726	,472	-,093	,196

a. Dependent Variable: CF

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,713 <sup>a</sup>	,509	,440	,10146487	2,208

a. Predictors: (Constant), AUD, GROWTH, LEV, TURN, SIZE

b. Dependent Variable: CF

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,384	5	,077	7,451	,000 <sup>b</sup>
	Residual	,371	36	,010		
	Total	,754	41			

a. Dependent Variable: CF

b. Predictors: (Constant), AUD, GROWTH, LEV, TURN, SIZE



#### 4. Korelasi Spearman

<b>Correlations</b>			
		Unstandardized Residual	Unstandardized Residual
Spearman's rho	Correlation Coefficient	1,000	-,769**
	Unstandardized Residual	.	,000
	Sig. (2-tailed)	.	,000
	N	42	42
	Correlation Coefficient	-,769**	1,000
	Unstandardized Residual	,000	.
	Sig. (2-tailed)	,000	.
	N	42	42

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

#### Output SPSS untuk Selisih Residual CF dan ACC

##### 1. Uji normalitas

<b>One-Sample Kolmogorov-Smirnov Test</b>			
		SELISIH_PRE	SELISIH_POST
N		42	42
Normal Parameters <sup>a</sup>	Mean	.109979	.119843
	Std. Deviation	.0960517	.0916017
Most Extreme Differences	Absolute	.160	.129
	Positive	.160	.129
	Negative	-.135	-.100
Kolmogorov-Smirnov Z		1.039	.836
Asymp. Sig. (2-tailed)		.230	.487

a. Test distribution is Normal.

2. Uji Paired Sample T Test

**Paired Samples Statistics**

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	SELISIH_PRE	.109979	42	.0960517	.0148211
	SELISIH_POST	.119843	42	.0916017	.0141344

**Paired Samples Correlations**

		N	Correlation	Sig.
Pair 1	SELISIH_PRE & SELISIH_POST	42	.481	.001

**Paired Samples Test**

		Paired Differences							
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
					Lower	Upper			
Pair 1	SELISIH_PRE - SELISIH_POST	-.0098643	.0957041	.0147675	-.0396878	.0199592	-.668	41	.508

## Output SPSS untuk Uji Asumsi Klasik Relevansi Nilai

### 1. Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		P_POST_TRANS	P_PRE_TRANS
N		42	42
Normal Parameters <sup>a,b</sup>	Mean	3,7387	3,6749
	Std. Deviation	,68182	,46674
	Absolute	,113	,178
Most Extreme Differences	Positive	,082	,083
	Negative	-,113	-,178
	Kolmogorov-Smirnov Z	,731	1,153
Asymp. Sig. (2-tailed)		,659	,140

### 2. Uji Multikolinearitas

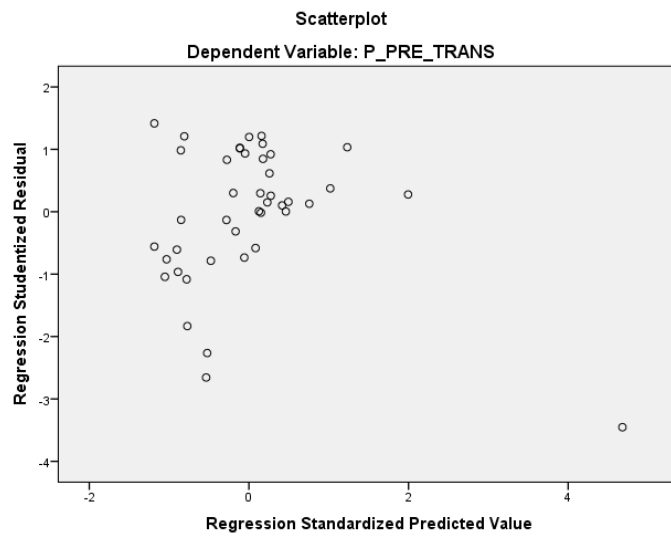
#### Sebelum Konvergensi IFRS

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	BVEPS_PRE	0,926	1,080
	NIPS_PRE	,926	1,080

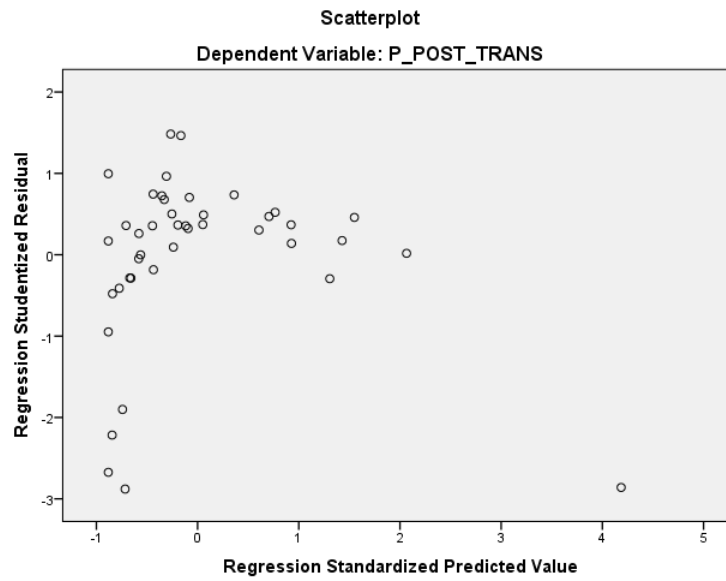
#### Sesudah Konvergensi IFRS

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	BVEPS_POST	0,850	1,176
	NIPS_POST	0,850	1,176

### 3. Uji Heteroskedastisitas



Sebelum Konvergensi IFRS



Sesudah Konvergensi IFRS

#### 4. Uji Autokorelasi

##### **Uji Autokorelasi Setelah Konvergensi IFRS**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,727	0,529	0,505	0,47966	2,063

##### **Uji Autokorelasi Sebelum Konvergensi IFRS**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,663	0,439	0,411	0,35835	2,188

## Output SPSS untuk Relevansi Nilai Sebelum Konvergensi IFRS

### 1. Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
P_PRE	42	375,00	28950,00	7408,8095	6642,21338
BVEPS_PRE	42	,07	1150,80	506,1267	311,41353
NIPS_PRE	42	,01	3546,00	417,0417	593,24444
Valid N (listwise)	42				

### 2. Regresi

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,308	,108		30,767	,000
BVEPS_PRE	,000	,000	,244	1,959	,057
NIPS_PRE	,000	,000	,553	4,440	,000

a. Dependent Variable: P\_PRE\_TRANS

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,663 <sup>a</sup>	,439	,411	,35835	2,188

a. Predictors: (Constant), NIPS\_PRE, BVEPS\_PRE

b. Dependent Variable: P\_PRE\_TRANS

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3,924	2	1,962	15,277	,000 <sup>b</sup>
Residual	5,008	39	,128		
Total	8,932	41			

a. Dependent Variable: P\_PRE\_TRANS

b. Predictors: (Constant), NIPS\_PRE, BVEPS\_PRE

## Output SPSS untuk relevansi nilai setelah konvergensi IFRS

### 1. Statistik deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
P_POST	42	107,00	75200,00	12643,1905	16202,93614
BVEPS_POST	42	-17,24	2851,50	524,2911	662,97739
NIPS_POST	42	-,03	4393,00	711,0345	848,39639
Valid N (listwise)	42				

### 2. Regresi

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,301	,104		31,683	,000
BVEPS_POST	7,723E-005	,000	,075	,630	,532
NIPS_POST	,001	,000	,695	5,834	,000

a. Dependent Variable: P\_POST\_TRANS

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,727 <sup>a</sup>	,529	,505	,47966	2,063

a. Predictors: (Constant), NIPS\_POST, BVEPS\_POST

b. Dependent Variable: P\_POST\_TRANS

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	10,087	2	5,044	21,922	,000 <sup>b</sup>
Residual	8,973	39	,230		
Total	19,060	41			

a. Dependent Variable: P\_POST\_TRANS

b. Predictors: (Constant), NIPS\_POST, BVEPS\_POST