

# LAMPIRAN

**LAMPIRAN 1 BERITA ACARA REVISI UJIAN TUGAS AKHIR/SKRIPSI**

**BERITA ACARA REVISI UJIAN TUGAS AKHIR / SKRIPSI**

**NIM** : 16.05.52.0264  
**NAMA** : SONI DWI WAMBUDI  
**PRODI** : 52 - Akuntansi (S1 - Strata 1)  
**TANGGAL** : 20 Februari 2020  
**JUDUL** : DAMPAK KONVERGENSI INTERNATIONAL FINANCIAL REPORTING STANDART (IFRS) TERHADAP RELEVANSI NILAI INFORMASI AKUNTANSI PADA LAPORAN KEUANGAN DI BURSA EFEK INDONESIA

NO	MATERI YANG DIREVISI	PARAF DOSEN SAAT UJIAN	PARAF DOSEN SETELAH REVISI		
			PENGUJI 1	PENGUJI 2	PENGUJI 3
1.	Hal persembahan diperbaiki	✓			
2.	Abstrak, spasi 1 x 1 Paragraf (perbaiki) - Daftar pustaka antar penulis				Revisi 25/2/2020
3.	Spasi 2		Revisi 23/2/2020		2
4.	Mauzet bagi manajemen yg jelas yg komunikatif berinti				
5.	Hal 17 kriteria dihapus				
6.	Hipotesis → awal kalimat di tulis				Revisi 24/2/2020
7.	Modl Jurnal: Pre-Post di tulis				Revisi 24/2/2020
8.	Analisa di tulis analisis di deskripsikan cara membuat hipotesis				
9.	Sistematisasi Bab III, lihat di buku panduan pembalasan H1 dan ada				

NB : Batas waktu revisi 1 minggu setelah ujian

Semarang, 20 FEBRUARI 2020

Penguji 1

(MG. KENTRIS INDARTI, SE, M.Si, Ak)

Penguji 2

(Rr. TJAHHANING POERWATI, SE., M.Si)

Penguji 3

(Dr. CEACILIA SRIMINDARTI, S.Pd, M.Si)

**LAMPIRAN 2 CATATAN KONSULTASI DAN BIMBINGAN**

Lampiran 13. Catatan Konsultasi dan Bimbingan

**CATATAN KONSULTASI DAN BIMBINGAN**

TANGGAL	MATERI	SARAN	PARAF
12/10/2019	Bab I	- Sumber utama tel ada di bab I? - tata letak - arti pnyngya topi di tel. h	[Signature]
13/10/2019	Bab I	Perisi, lihat di manuskrip.	[Signature]
31/10/2019	Bab I	Acc, susun Bab II	[Signature]
29/11/2019	Bab II	Perisi, lihat ke manuskrip.	[Signature]
07/12/2019	Bab II	Perisi, lihat di manuskrip.	[Signature]
14/12/2019	Bab II Bab III	ACC Perisi lihat di manuskrip.	[Signature]
21/12/2019	Bab II & III	ACC	[Signature]

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TANGGAL	MATERI	SARAN	PARAF
18/01 2020	BAB I	Populasi sampel Eks lagi	[Signature]
29/01 2020	BAB IV & V I	Sugunan bab IV & V ditetaskan	[Signature]
08/02 2020	BAB IV & V V	penisi	[Signature]
10/2 2020	BAB IV & V	ACC, siap revisi	[Signature]

Semarang, 10/2/2020  
Pembimbing.

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75

Pedoman Penyusunan Skripsi  
Fakultas Ekonomika dan Bisnis Universitas Stikubank Semarang

(Dr. M.G. Kertis I, SE, M.Si  
Ak. CA.)

**LAMPIRAN 3 SURAT KETERANGAN BEBAS PLAGIARISME  
TURNITIN DAN HASIL TURNITIN**



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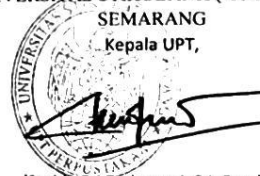
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NIM : 16.05.52.0264  
Fakultas/ Prodi : EKONOMIKA & BISNIS / Akuntansi

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Catatan:

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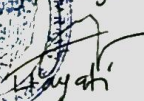
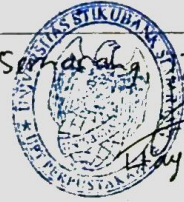
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Ari Budi Kristanto. "APAKAH KONVERGENSI  
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**LAMPIRAN 4**  
**DATA PERUSAHAAN**

TAHUN 2016

No	Emiten	Pt	BV	EPS
1	AKKU (Alam Karya Unggul Tbk)	174	120,93	3,18
2	ALDO (Alkindo Naratama Tbk)	730	365,25	25,92
3	ALKA (Alaska Industrindo Tbk)	160	120,36	1,02
4	APLI (Asiaplast Industries Tbk)	780	164,33	16,74
5	BAJA (Saranacentral Bajatama Tbk )	111	109,17	19,11
6	BATA (Sepatu Bata Tbk)	840	428,58	32,49
7	BOLT ( Garuda Metalindo Tbk)	970	347,45	46,29
8	CINT (Chitose Internasional Tbk)	330	326,43	19,31
9	DPNS (Duta Pertiwi Nusantara Tbk)	302	795,05	34,08
10	ERTX (Eratex Djaya Tbk)	1120	208,88	16,29
11	ESTI (Ever Shine Textile Industry Tbk)	197	107,69	20,85
12	FPNI (Lotte Chemical Titan Tbk)	100	236,41	5,24
13	GDST (Gunawan Dianjaya Steel Tbk)	600	101,48	3,87
14	IGAR (Champion Pasific Indonesia Tbk)	140	384,43	48,12
15	IKBI (Sumi Indo Kabel Tbk)	1040	552,3	33,94
16	IPOL (Indopoly Swakarsa Industry Tbk)	790	325,21	12,56
17	ISSP (Steel Pipe Industry of Indonesia Tbk)	204	368,09	14,32
18	KBLM (Kabelindo Murni Tbk)	125	286,3	17,7
19	KICI (Kedaung Indag Can Tbk)	248	645	2,63
20	LMPI (Langgeng Makmur Industry Tbk)	111	404,72	6,87
21	MASA (Multistrada Arah Sarana Tbk)	200	495,96	9,79
22	MBTO (Martina Berto Tbk)	128	412,08	8,24
23	NIKL (Pelat Timah Nusantara Tbk)	810	213,03	13,42
24	NIPS (Nippres Tbk)	590	515,23	40,16
25	PBRX (Pan Brothers Tbk)	500	472,13	30,24
26	PICO (Pelangi Indah Canindo Tbk)	176	456,02	22,01
27	PTSN (Sat Nusa Persada Tbk)	610	381,47	9,14
28	PYFA (Pyridam Farma Tbk)	115	197,18	9,62
29	RICY (Ricky Putra Globalindo Tbk)	142	642,8	17,88
30	SIDO (Industri Jamu dan Farmasi Sido Muncul Tbk)	500	183,86	32,04
31	SIPD (Siearad Produce Tbk)	935	853,43	9,74
32	SKBM (Sekar Bumi Tbk)	550	393,36	30,43
33	SKLT (Sekar Laut Tbk)	360	428,74	29,88
34	SMBR (Semen Baturaja Persero Tbk)	400	317,23	26,34
35	SPMA (Suparma Tbk)	114	510,34	38,34
36	SRIL (Sri Rejeki Isman Tbk)	323	239,27	42,9
37	SRSN (Indo Acitama Tbk)	500	66,79	1,84
38	STAR (Star Petrochem Tbk)	550	102,09	0,06
39	TALF (Tunas Alfin Tbk)	405	555,55	22,27
40	TFCO (Tifico Fiber Indonesia Tbk)	895	812,38	17,35
41	TIRT (Tirta Mahakam Resources Tbk)	540	125,33	28,65
42	TKIM (Pabrik Kertas Tjiwi Kimia Tbk)	555	350,78	2,86
43	TRIS (Trisula International Tbk)	274	331,53	6,32
44	TRST (Trias Sentosa Tbk)	303	688,16	12,04
45	WIIM (Wismilak Inti Makmur Tbk)	399	471,98	50,56
46	WTON (Wijaya Karya Beton Tbk)	100	285,75	31,26

## TAHUN 2017

No	Emiten	Pt	BV	EPS
1	ALDO (Alkindo Naratama Tbk)	600	417,13	23,95
2	ALKA (Alakasa Industrindo Tbk)	131	154,61	30,38
3	ALMI (Alumindo Light Metal Industry Tbk)	195	615,05	13,71
4	ARNA (Arwana Citramulia Tbk)	478	140,22	16,46
5	BATA (Sepatu Bata Tbk)	805	445,62	41,27
6	BOLT (Garuda Metalindo Tbk)	1080	307,49	41,5
7	BTON (Betonjaya Manunggal Tbk)	122	214,78	15,79
8	BUDI (Budi Starch and Sweetener Tbk)	990	265,55	9,13
9	CINT (Chitose International Tbk)	308	382,27	27,66
10	DPNS (Duta Pertiwi Nusantara Tbk)	398	808,85	21,31
11	GDST (Gunawan Dianjaya Steel Tbk)	100	103,08	1,25
12	IGAR (Champion Pacific Indonesia Tbk)	480	454,58	53,5
13	IKBI (Sumi Indo Kabel Tbk)	432	679,76	4,5
14	IMPC (Impack Pratama Industri Tbk)	950	266,68	18,05
15	<b>INAI (Indal Aluminium Industry Tbk)</b>	750	437,82	<b>61</b>
16	INCF (Indo Komoditi Korpora Tbk)	242	99,15	2,6
17	IPOL (Indopoly Swakarsa Industry Tbk)	140	335,25	4,42
18	ISSP (Steel Pipe Industry of Indonesia Tbk)	222	395,34	1,2
19	KBLM (Kabelindo Murni Tbk)	490	706,63	39,3
20	KICI (Kedaung Indah Can Tbk)	117	331,52	28,79
21	LION (Lion Metal Works Tbk)	900	869,55	17,85
22	NIPS (Nipress Tbk)	590	537,82	26,97
23	PBRX (Pan Brothers Tbk)	535	491,03	19,55
24	PICO (Pelangi Indah Canindo Tbk)	226	492,08	29,6
25	PSDN (Prasidha Aneka Niaga Tbk)	143	207,98	14,68
26	<b>PTSN (Sat Nusapersada Tbk)</b>	<b>87</b>	386,45	3,77
27	PYFA (Pyridam Farma Tbk)	212	203,44	13,32
28	RICY (Ricky Putra Globalindo Tbk)	154	670,49	19,58
29	SIDO (Industri Jamu dan Farmasi Sido Tbk)	565	193,06	35,59
30	SKBM (Sekar Bumi Tbk)	820	592,84	15,4
31	SKLT (Sekar Laut Tbk)	740	445,28	33,45
32	SPMA (Suparma Tbk)	234	554,34	43,64
33	SRIL (Sri Rejeki Isman Tbk)	350	322,19	58,71
34	SRSN (Indo Acitama Tbk)	500	69,02	2,94
35	STAR (Star Petrochem Tbk)	760	102,14	0,09
36	<b>SULI (SLJ Global Tbk)</b>	246	<b>2,95</b>	4,58
37	TALF (Tunas Alfin Tbk)	388	566,09	15,86
38	TFCO (Tifico Fiber Indonesia Tbk)	750	827,83	9,19
39	TIRT (Tirta Mahakam Resources Tbk)	300	122,38	0,99
40	TOTO (Surya Toto Indonesia Tbk)	464	164,13	27,03
41	TRIS (Trisula International Tbk)	312	340,05	1,42
42	TRST (Trias Sentosa Tbk)	312	703,55	13,6
43	WIIM (Wisnilak Inti Makmur Tbk)	452	465,79	19,31
44	WSBP (Waskita Beton Precast Tbk)	500	277,55	37,95
45	WTON (Wijaya Karya Beton Tbk)	785	315,29	38,68

TAHUN 2018

No	Emiten	Pt	BV	EPS
1	ADES (Akasha Wira International Tbk)	910	777,37	60,28
2	<b>ADMG (Polychem Indonesia Tbk)</b>	290	<b>970,91</b>	33,53
3	ALDO (Alkindo Naratama Tbk)	680	465,46	28,72
4	ALKA (Alakasa Industrindo Tbk)	466	219,85	60,32
5	ALMI (Alumindo Light Metal Industry Tbk)	234	497,94	26,61
6	ALTO (Tri Banyan Tirta Tbk)	370	174,34	16,88
7	AMIN (Ateliers Mecaniques D'Indonesie Tbk)	398	173,29	12,64
8	ARNA (Arwana Citramulia Tbk)	320	149,37	21,33
9	BATA (Sepatu Bata Tbk)	595	476,5	36,43
10	BOLT (Garuda Metalindo Tbk)	895	301,38	26,17
11	BTON (Betonjaya Manunggal Tbk)	143	253,67	38,65
12	BUDI (Budi Starch and Sweetener Tbk)	126	267,72	6,2
13	CAMP (Campina Ice Cream Industry Tbk)	448	42,21	2,18
14	CINT (Chitose International Tbk)	326	388,61	12,16
15	CLEO (Sariguna Primatirta Tbk)	1085	31,35	4,26
16	DPNS (Duta Pertiwi Nusantara Tbk)	350	833,81	28,29
17	ERTX (Eratex Djaja Tbk)	144	216,09	8,64
18	ESTI (Ever Shine Tex Tbk)	103	114,83	5,83
19	FPNI (Lotte Chemical Titan Tbk)	200	264,11	6,91
20	GMFI (Garuda Maintenance Facility Aero Asia Tbk)	348	171,97	14,26
21	HOKI (Buyung Poetra Sembada Tbk)	540	227,67	29,8
22	HRTA (Hartadinata Abadi Tbk)	280	232,64	22,14
23	IGAR (Champion Pacific Indonesia Tbk)	412	491,33	30,49
24	IKAI (Intikeramik Alamasri Industri Tbk)	605	56,75	8,35
25	IKBI (Sumi Indo Kabel Tbk)	302	783,42	13,65
26	IMPC (Impack Pratama Industri Tbk)	985	266,99	8,57
27	INAI (Indal Aluminium Industry Tbk)	410	453,16	45,34
28	INCF (Indo Komoditi Korpora Tbk)	178	102,95	3,77
29	IPOL (Indopoly Swakarsa Industry Tbk)	130	372,1	4,75
30	ISSP (Steel Pipe Industry of Indonesia Tbk)	128	397,51	2,16
31	KBLI (KMI Wire & Cable Tbk)	460	456,92	26,16
32	KBLM (Kabelindo Murni Tbk)	318	704,78	8,14
33	KMTR (Kirana Megatara Tbk)	650	191,16	6,74
34	LION (Lion Metal Works Tbk)	635	893,68	38,62
35	MASA (Multistrada Arah Sarana Tbk)	314	545,01	0,92
36	MDKI (Emdeki Utama Tbk)	344	37,1	1,42
37	MRAT (Mustika Ratu Tbk)	200	863,15	1,84
38	NIPS (Nipress Tbk)	430	592,18	1,89
39	PBRX (Pan Brothers Tbk)	448	546,05	11
40	PICO (Pelangi Indah Canindo Tbk)	244	505,54	15,44
41	PTSN (Sat Nusapersada Tbk)	228	569,92	20,08
42	PYFA (Pyridam Farma Tbk)	208	211,48	8,04
43	RICY (Ricky Putra Globalindo Tbk)	169	673,87	3,21
44	SCPI (Merck Sharp Dohme Pharma Tbk)	290	131,03	31,82
45	SIDO (Industri Jamu dan Farmasi Sido Tbk)	680	196,88	32,01
46	SIPD (Sierad Produce Tbk)	1030	604,2	13,28
47	SKBM (Sekar Bumi Tbk)	130	603,81	9,18
48	<b>SKLT (Sekar Laut Tbk)</b>	<b>1150</b>	474,66	29,39
49	SPMA (Suparma Tbk)	298	569,28	15,36
50	SRSN (Indo Acitama Tbk)	500	74,34	5,32
51	SSTM (Sunson Textile Manufacture Tbk)	545	194,31	12,86
52	<b>STAR (Star Petrochem Tbk)</b>	880	102,17	<b>0,01</b>
53	SULI (SLJ Global Tbk)	165	19,51	16,13
54	TALF (Tunas Alfin Tbk)	378	585,91	22,83
55	TFCO (Tifico Fiber Indonesia Tbk)	750	913,35	1,13
56	TOTO (Surya Toto Indonesia Tbk)	942	184,66	22,34
57	TRIS (Trisula International Tbk)	294	350,66	4,47
58	TRST (Trias Sentosa Tbk)	386	813,24	11,12
59	VOKS (Voksel Electric Tbk)	222	208,07	12,16
60	WIIM (Wismilak Inti Makmur Tbk)	260	471,45	14,9
61	WOOD (Integra Indocabinet Tbk)	320	336,82	28,86
62	WSBP (Waskita Beton Precast Tbk)	414	282,66	33,57
63	WTON (Wijaya Karya Beton Tbk)	515	335,71	32,1

**LAMPIRAN 5**  
**HASIL ANALISIS STATISTIK DESKRIPTIF**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Pt	154	87	1150	438,95	273,733
BV	154	2,95	970,91	381,8447	227,03875
EPS	154	,01	61,00	19,4486	14,63545
Valid N (listwise)	154				

**LAMPIRAN 6**  
**HASIL UJI NORMALITAS**

Descriptive Statistics					
	N	Skewness		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Unstandardized Residual	154	,364	,195	-,737	,389
Valid N (listwise)	154				

**LAMPIRAN 7**  
**HASIL UJI MULTIKOLINEARITAS**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	349,898	48,291		7,246	,000		
	BV	,044	,098	,036	,449	,654	,968	1,033
	EPS	3,719	1,513	,199	2,458	,015	,968	1,033

a. Dependent Variable: Pt

**LAMPIRAN 8**  
**HASIL UJI AUTOKORELASI**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,208 <sup>a</sup>	,043	,031	269,488	2,088

a. Predictors: (Constant), EPS, BV  
b. Dependent Variable: Pt

**LAMPIRAN 9**  
**HASIL UJI HETEROSKEDASTISITAS**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	226,748	27,795		8,158	,000		
	BV	-,014	,056	-,020	-,243	,808	,968	1,033
	EPS	-,173	,871	-,016	-,198	,843	,968	1,033

a. Dependent Variable: ABS\_RES

**LAMPIRAN 10**  
**HASIL Uji F**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	349,898	48,291		7,246	,000		
	BV	,044	,098	,036	,449	,654	,968	1,033
	EPS	3,719	1,513	,199	2,458	,015	,968	1,033

a. Dependent Variable: Pt

**LAMPIRAN 11**  
**HASIL Uji KOEFISIEN DETERMINASI**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,208 <sup>a</sup>	,043	,031	269,488

a. Predictors: (Constant), EPS, BV

**LAMPIRAN 12**  
**HASIL Uji LINEAR BERGANDA**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	349,898	48,291		7,246	,000		
	BV	,044	,098	,036	,449	,654	,968	1,033
	EPS	3,719	1,513	,199	2,458	,015	,968	1,033

a. Dependent Variable: Pt

**LAMPIRAN 13**  
**HASIL PENGUJIAN HIPOTESIS**

**REGRESI TAHUN 2016**

<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	340,634	103,976		3,276	,002
	BV	,134	,227	,092	,593	,556
	EPS	2,279	3,276	,107	,696	,490

a. Dependent Variable: Pt

<b>ANOVA<sup>a</sup></b>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	93430,940	2	46715,470	,531	,592 <sup>b</sup>
	Residual	3780506,886	43	87918,765		
	Total	3873937,826	45			

a. Dependent Variable: Pt  
b. Predictors: (Constant), EPS, BV

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,155 <sup>a</sup>	,024	-,021	296,511

a. Predictors: (Constant), EPS, BV

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<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	300,567	90,883		3,307	,002
	BV	,160	,185	,129	,864	,393
	EPS	4,202	2,518	,250	1,669	,103

a. Dependent Variable: Pt

<b>ANOVA<sup>a</sup></b>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	293892,551	2	146946,275	2,086	,137 <sup>b</sup>
	Residual	2958703,449	42	70445,320		
	Total	3252596,000	44			

a. Dependent Variable: Pt  
b. Predictors: (Constant), EPS, BV

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,301 <sup>a</sup>	,090	,047	265,41537

a. Predictors: (Constant), EPS, BV

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Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	382,058	69,462		5,500	,000
	BV	-,058	,134	-,055	-,433	,667
	EPS	4,085	2,395	,218	1,706	,093

a. Dependent Variable: Pt

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	201481,341	2	100740,671	1,466	,239 <sup>b</sup>
	Residual	4124433,516	60	68740,559		
	Total	4325914,857	62			

a. Dependent Variable: Pt  
b. Predictors: (Constant), EPS, BV

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,216 <sup>a</sup>	,047	,015	262,18421

a. Predictors: (Constant), EPS, BV