

**Lampiran 1. Data Book to Market Ratio Periode 2006-2007**

No.	Nama Perusahaan	2006	2007
1	Adhi Karya (Persero) Tbk.	0.298211	0.222612
2	Bhuwanatala Indah Permai Tbk.	2.322890	1.199227
3	Sentul City Tbk.	1.985065	0.358994
4	Ciputra Development Tbk.	0.795270	1.066363
5	Ciputra Surya Tbk.	0.568483	0.723511
6	Duta Anggada Realty Tbk.	0.462790	3.227807
7	Intiland Development Tbk.	0.070423	0.389188
8	Duta Pertiwi Tbk	1.543549	1.719894
9	Bakrieland Development Tbk.	1.244775	0.382203
10	Fortune Mate Indonesia Tbk	1.213025	0.498505
11	Gowa Makassar Tourism Development Tbk.	1.890402	1.896323
12	Jaya Real Property Tbk.	0.389873	0.282793
13	Kawasan Industri Jababeka Tbk.	0.759202	0.521362
14	Lamicitra Nusantara Tbk.	1.906391	0.979469
15	Lippo Cikarang Tbk	2.256322	1.029562
16	Lippo Karawaci Tbk.	0.521757	0.379815
17	Modernland Realty Ltd. Tbk	1.180753	0.615494
18	Metro Realty Tbk.	1.973551	1.855989
19	Indonesia Prima Property Tbk	0.408922	0.319189
20	Plaza Indonesia Realty Tbk.	0.415601	0.267019
21	Pudjiadi Prestige Tbk.	3.612527	2.275491
22	Pakuwon Jati Tbk.	0.772203	0.284040
23	Ristia Bintang Mahkotasejati Tbk	9.071307	3.825514
24	Roda Vivatex Tbk	1.315441	1.090149
25	Pikko Land Development Tbk.	3.415035	0.700577
26	Suryamas Dutamakmur Tbk.	1.955444	1.250426
27	Summarecon Agung Tbk.	0.303118	0.401992
28	Surya Semesta Internusa Tbk.	1.285425	0.643152

**Lampiran 2. Data Book to Market Ratio Periode 2012-2013**

No.	Nama Perusahaan	2012	2013
1	Adhi Karya (Persero) Tbk.	0.372492	0.569289
2	Bhuwanatala Indah Permai Tbk.	0.440736	1.591921
3	Sentul City Tbk.	1.190997	1.395700
4	Ciputra Development Tbk.	0.699002	0.858555
5	Ciputra Surya Tbk.	0.497386	0.962717
6	Duta Anggada Realty Tbk.	1.272298	2.093596
7	Intiland Development Tbk.	1.148702	1.266503
8	Duta Pertiwi Tbk	0.913729	0.730189
9	Bakrieland Development Tbk.	3.899361	3.292775
10	Fortune Mate Indonesia Tbk	0.374767	0.270525
11	Gowa Makassar Tourism Development Tbk.	3.491087	0.478691
12	Jaya Real Property Tbk.	0.052116	0.243968
13	Kawasan Industri Jababeka Tbk.	1.003033	1.077923
14	Lamicitra Nusantara Tbk.	1.255625	1.764276
15	Lippo Cikarang Tbk	0.547300	0.536129
16	Lippo Karawaci Tbk.	0.503703	0.684175
17	Modernland Realty Ltd. Tbk	0.582332	0.956588
18	Metro Realty Tbk.	0.523625	0.513939
19	Indonesia Prima Property Tbk	0.927515	0.907168
20	Plaza Indonesia Realty Tbk.	0.388156	0.316865
21	Pudjiadi Prestige Tbk.	1.652145	1.752316
22	Pakuwon Jati Tbk.	0.289273	0.315503
23	Ristia Bintang Mahkotasejati Tbk	3.036606	4.299584
24	Roda Vivatex Tbk	24.797542	0.871036
25	Pikko Land Development Tbk.	0.290512	0.281391
26	Suryamas Dutamakmur Tbk.	2.762816	2.364807
27	Summarecon Agung Tbk.	0.278386	0.413908
28	Surya Semesta Internusa Tbk.	0.328553	0.991180

### Lampiran 3. Hasil Uji *Univariate Outlier* dengan Z-Score

No.	Nama Perusahaan	Sebelum Konvergensi	Sesudah Konvergensi	Ket.
1	Adhi Karya (Persero) Tbk.	0,298211	0,372492	-
2	Bhuwanatala Indah Permai Tbk.	2,322,890	0,440736	-
3	Sentul City Tbk.	1,985,065	1,190,997	-
4	Ciputra Development Tbk.	0,795270	0,699002	-
5	Ciputra Surya Tbk.	0,568483	0,497386	-
6	Duta Anggada Realty Tbk.	0,462790	1,272,298	-
7	Intiland Development Tbk.	0,070423	1,148,702	-
8	Duta Pertiwi Tbk	1,543,549	0,913729	-
9	Bakrieland Development Tbk.	1,244,775	3,899,361	-
10	Fortune Mate Indonesia Tbk	1,213,025	0,374767	-
11	Gowa Makassar Tourism Development Tbk.	1,890,402	3,491,087	-
12	Jaya Real Property Tbk.	0,389873	0,052116	-
13	Kawasan Industri Jababeka Tbk.	0,759202	1,003,033	-
14	Lamicitra Nusantara	1,906,391	1,255,625	-
15	Lippo Cikarang Tbk	2,256,322	0,547300	-
16	Lippo Karawaci Tbk.	0,521757	0,503703	-
17	Modernland Realty Ltd. Tbk	1,180,753	0,582332	-
18	Metro Realty Tbk.	1,973,551	0,523625	-
19	Indonesia Prima Property Tbk	0,408922	0,927515	-

**Lampiran 3. Hasil Uji *Univariate Outlier* dengan Z-Score (Lanjutan)**

No	Nama Perusahaan	Sebelum Konvergensi	Sesudah Konvergensi	Ket.
20	Plaza Indonesia Realty Tbk.	0,415601	0,388156	-
21	Pudjiadi Prestige Tbk.	3,612,527	1,652,145	-
22	Pakuwon Jati Tbk.	0,772203	0,289273	-
23	Ristia Bintang Mahkotasejati TBK.	9,071,307	3,036,606	Outlier
24	Roda Vivatex Tbk	1,315,441	24,797,540	Outlier
25	Pikko Land Development Tbk.	3,415,035	0,290512	-
26	Suryamas Dutamakmur Tbk.	1,955,444	2,762,816	-
27	Summarecon Agung Tbk.	0,303118	0,278386	-
28	Surya Semesta Internusa Tbk.	1,285,425	0,328553	-
29	Adhi Karya (Persero) Tbk.	0,222612	0,569289	-
30	Bhuwanatala Indah Permai Tbk.	1,199,227	1,591,921	-
31	Sentul City Tbk.	0,358994	1,395,700	-
32	Ciputra Development Tbk.	1,066,363	0,858555	-
33	Ciputra Surya Tbk.	0,723511	0,962717	-
34	Duta Anggada Realty Tbk.	3,227,807	2,093,596	-
35	Intiland Development Tbk.	0,389188	1,266,503	-
36	Duta Pertiwi Tbk	1,719,894	0,730189	-

**Lampiran 3. Hasil Uji *Univariate Outlier* dengan Z-Score (Lanjutan)**

No	Nama Perusahaan	Sebelum Konvergensi	Sesudah Konvergensi	Ket.
37	Bakrieland Development Tbk.	0,382203	3,292,775	-
38	Fortune Mate Indonesia Tbk	0,498505	0,270525	-
39	Gowa Makassar Tourism Development Tbk.	1,896,323	0,478691	-
40	Jaya Real Property Tbk.	0,282793	0,243968	-
41	Kawasan Industri Jababeka Tbk.	0,521362	1,077,923	-
42	Lamicitra Nusantara Tbk.	0,979469	1,764,276	-
43	Lippo Cikarang Tbk	1,029,562	0,536129	-
44	Lippo Karawaci Tbk.	0,379815	0,684175	-
45	Modernland Realty Ltd. Tbk	0,615494	0,956588	-
46	Metro Realty Tbk.	1,855,989	0,513939	-
47	Indonesia Prima Property Tbk	0,319189	0,907168	-
48	Plaza Indonesia Realty Tbk.	0,267019	0,316865	-
49	Pudjiadi Prestige Tbk.	2,275,491	1,752,316	-
50	Pakuwon Jati Tbk.	0,284040	0,315503	-
51	Ristia Bintang Mahkotasejati TBK.	3,825,514	4,299,584	Outlier
52	Roda Vivatex Tbk	1,090,149	0,871036	-
53	Pikko Land Development Tbk.	0,700577	0,281391	-

**Lampiran 3. Hasil Uji *Univariate Outlier* dengan Z-Score  
(Lanjutan)**

No	Nama Perusahaan	Sebelum Konvergensi	Sesudah Konvergensi	Ket.
54	Suryamas Dutamakmur Tbk.	1,250,426	2,364,807	-
55	Summarecon Agung Tbk.	0,401992	0,413908	-
56	Surya Semesta Internusa Tbk.	0,643152	0,991180	-

## Lampiran 4. Hasil Pengujian *Paired Sample t-Test*

### Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Konservatisme Akuntansi sebelum konvergensi IFRS	1,097	53	,860	,118
	Konservatisme Akuntansi sesudah konvergensi IFRS	1,004	53	,855	,117

### Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Konservatisme Akuntansi sebelum konvergensi IFRS & Konservatisme Akuntansi sesudah konvergensi IFRS	53	,237	,088

### 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	Konservatisme Akuntansi sebelum konvergensi IFRS - Konservatisme Akuntansi sesudah konvergensi IFRS	,093	1,059	,145	-,199	,385	,641	52,000	,524