

**Lampiran. 7 Data untuk Persamaan 2 “good news” sebelum adopsi IFRS**

| No. | Kode | Tahun | residual NIPS/P | RETURN +    |
|-----|------|-------|-----------------|-------------|
| 1   | AALI | 2005  | 0.02435         | 0.490601437 |
| 2   | AALI | 2006  | -0.03877        | 0.782756986 |
| 3   | AALI | 2007  | -0.052561       | 0.855671396 |
| 4   | ABDA | 2006  | -0.097736       | 0.270038313 |
| 5   | ABDA | 2007  | 0.165766        | 1.045340187 |
| 6   | AKKU | 2007  | -0.100066       | 0.962002798 |
| 7   | APLI | 2006  | 0.757349        | 0.341157329 |
| 8   | APLI | 2007  | 1.0044          | 0.886068112 |
| 9   | AKPI | 2005  | -0.069277       | 0.995063746 |
| 10  | AKPI | 2006  | -0.056481       | 0.208594566 |
| 11  | ASDM | 2007  | -0.034234       | 0.331411437 |
| 12  | BBNI | 2006  | -0.016198       | 0.581769284 |
| 13  | BBRI | 2005  | 0.096503        | 0.420814168 |
| 14  | BBRI | 2006  | 0.077876        | 0.285178399 |
| 15  | BBRI | 2007  | 0.01162         | 0.266776699 |
| 16  | BCAP | 2006  | 0.013164        | 0.536020938 |
| 17  | BCAP | 2007  | 0.166112        | 1.279815075 |
| 18  | BMSR | 2006  | -0.178394       | 0.086534348 |
| 19  | BMSR | 2007  | 0.096246        | 1.462089697 |
| 20  | BUDI | 2006  | 0.096297        | 0.675145202 |
| 21  | BUDI | 2007  | 0.027879        | 0.529447917 |
| 22  | CMNP | 2006  | 0.032173        | 1.074859641 |
| 23  | CMPP | 2006  | -2.043165       | 0.274423472 |
| 24  | CMPP | 2007  | 2.07327         | 1.379500887 |
| 25  | DUTI | 2006  | 0.005944        | 0.361222751 |
| 26  | DUTI | 2007  | -0.015792       | 0.195513485 |
| 27  | DVLA | 2005  | 0.327305        | 0.259955599 |
| 28  | DVLA | 2006  | 0.15633         | 0.851277909 |
| 29  | DVLA | 2007  | 0.05368         | 0.093001204 |
| 30  | ELTY | 2006  | 0.018798        | 0.485014017 |
| 31  | ELTY | 2007  | -0.025241       | 1.056604253 |
| 32  | FAST | 2005  | 0.05651         | 0.303128515 |
| 33  | FAST | 2006  | 0.103937        | 0.524149879 |
| 34  | FAST | 2007  | 0.104363        | 0.260232389 |
| 35  | FASW | 2006  | -0.040331       | 0.179414017 |
| 36  | FASW | 2007  | -0.050662       | 0.535663853 |

|    |      |      |           |             |
|----|------|------|-----------|-------------|
| 37 | GMTD | 2005 | 0.192879  | 0.433716495 |
| 38 | GMTD | 2006 | 0.170421  | 0.220315932 |
| 39 | GMTD | 2007 | 0.209755  | 0.785135946 |
| 40 | INDS | 2006 | 0.128701  | 1.447584976 |
| 41 | INDS | 2007 | 0.53408   | 1.878418643 |
| 42 | INTD | 2005 | -0.415442 | 0.361592183 |
| 43 | INTD | 2006 | 0.072023  | 1.434981685 |
| 44 | INTD | 2007 | 0.002478  | 0.979549877 |
| 45 | INTP | 2005 | -0.029625 | 0.517140735 |
| 46 | INTP | 2006 | -0.041884 | 0.221707121 |
| 47 | INTP | 2007 | -0.042426 | 0.396283417 |
| 48 | ISAT | 2005 | 0.002266  | 0.096938062 |
| 49 | ISAT | 2006 | -0.002112 | 0.250099195 |
| 50 | ISAT | 2007 | 0.006172  | 0.169698654 |
| 51 | ITTG | 2005 | -0.247942 | 0.119047619 |
| 52 | ITTG | 2006 | -0.028477 | 0.096190476 |
| 53 | ITTG | 2007 | -0.256807 | 5.222340848 |
| 54 | JSPT | 2005 | -0.126109 | 0.130150309 |
| 55 | JSPT | 2006 | -0.055655 | 0.200408163 |
| 56 | JSPT | 2007 | -0.032492 | 0.390293965 |
| 57 | KDSI | 2006 | 0.281378  | 1.934666445 |
| 58 | KIJA | 2005 | 0.015905  | 0.018479459 |
| 59 | KIJA | 2006 | -0.026751 | 0.631370977 |
| 60 | KLBF | 2005 | 0.463858  | 0.918063711 |
| 61 | LAMI | 2005 | -0.032455 | 0.163559969 |
| 62 | LAMI | 2006 | -0.04464  | 0.964736944 |
| 63 | LAMI | 2007 | -0.040403 | 1.577070708 |
| 64 | LION | 2005 | 0.148263  | 0.670885368 |
| 65 | LION | 2006 | 0.137905  | 0.025030467 |
| 66 | LION | 2007 | 0.114435  | 0.260951985 |
| 67 | LMSH | 2005 | 0.207306  | 0.970360007 |
| 68 | LMSH | 2006 | 0.043713  | 0.323178006 |
| 69 | LMSH | 2007 | 0.271744  | 0.674797021 |
| 70 | LPGI | 2005 | 0.085798  | 0.085419211 |
| 71 | LPGI | 2006 | -0.092601 | 1.012717772 |
| 72 | MAPI | 2005 | 0.062455  | 0.35208412  |
| 73 | MERK | 2006 | 0.10345   | 0.781495132 |
| 74 | MERK | 2007 | 0.017019  | 0.088337661 |
| 75 | MLIA | 2007 | -5.449017 | 1.075720383 |

|     |      |      |           |             |
|-----|------|------|-----------|-------------|
| 76  | MTDL | 2006 | 0.11263   | 0.093474707 |
| 77  | MTDL | 2007 | 0.129013  | 0.98461172  |
| 78  | MYOR | 2006 | 0.077759  | 0.674385802 |
| 79  | MYTX | 2006 | 0.0063    | 0.40686259  |
| 80  | MYTX | 2007 | -0.453062 | 0.400339295 |
| 81  | PSDN | 2005 | 0.708258  | 1.892939005 |
| 82  | PTBA | 2005 | 0.013528  | 0.33145635  |
| 83  | PTBA | 2006 | -0.000876 | 0.610091805 |
| 84  | PTBA | 2007 | -0.012652 | 1.285813665 |
| 85  | PYFA | 2006 | -0.002879 | 0.501024955 |
| 86  | RDTX | 2005 | 0.03028   | 0.437602303 |
| 87  | RDTX | 2006 | 0.163699  | 0.293195636 |
| 88  | RDTX | 2007 | 0.051819  | 0.326681065 |
| 89  | RICY | 2006 | 0.231055  | 0.963326381 |
| 90  | RICY | 2007 | 0.092387  | 0.322171305 |
| 91  | RMBA | 2005 | 0.064345  | 0.028077542 |
| 92  | RMBA | 2006 | 0.113521  | 0.973126838 |
| 93  | RMBA | 2007 | 0.059639  | 0.420865639 |
| 94  | SCPI | 2006 | -0.144368 | 0.175421106 |
| 95  | SCPI | 2007 | -0.011092 | 0.690948349 |
| 96  | SHID | 2005 | -0.715942 | 0.120006631 |
| 97  | SHID | 2006 | 0.229073  | 1.485196515 |
| 98  | SIMA | 2006 | -0.011196 | 0.126420501 |
| 99  | SIMA | 2007 | 0.198293  | 0.576615427 |
| 100 | SMAR | 2005 | 0.074198  | 1.47631003  |
| 101 | SMAR | 2006 | 0.044726  | 0.688811461 |
| 102 | SMAR | 2007 | -0.051942 | 1.062043574 |
| 103 | SMCB | 2005 | -0.159997 | 0.399128679 |
| 104 | SMCB | 2006 | -0.0423   | 0.086258569 |
| 105 | SMCB | 2007 | -0.058528 | 0.699077476 |
| 106 | SMSM | 2006 | 0.154055  | 0.035327635 |
| 107 | SMSM | 2007 | 0.126273  | 0.321705813 |
| 108 | SRSN | 2005 | 0.043467  | 2.32762176  |
| 109 | SRSN | 2007 | -0.059273 | 1.792292596 |
| 110 | STTP | 2006 | 0.014076  | 1.020432527 |
| 111 | STTP | 2007 | -0.036864 | 0.064962809 |
| 112 | SULI | 2005 | -0.085397 | 0.397642025 |
| 113 | SULI | 2006 | -0.152651 | 1.275365175 |
| 114 | SULI | 2007 | -0.083143 | 0.021022287 |

|            |             |             |           |             |
|------------|-------------|-------------|-----------|-------------|
| <b>115</b> | <b>TCID</b> | <b>2006</b> | 0.056037  | 0.682912821 |
| <b>116</b> | <b>TOTO</b> | <b>2005</b> | 2.027134  | 0           |
| <b>117</b> | <b>TOTO</b> | <b>2007</b> | 1.939769  | 0.388048246 |
| <b>118</b> | <b>UNTR</b> | <b>2005</b> | 0.090031  | 0.474673685 |
| <b>119</b> | <b>UNTR</b> | <b>2006</b> | 0.051002  | 0.553252227 |
| <b>120</b> | <b>UNTR</b> | <b>2007</b> | 0.033679  | 0.60785529  |
| <b>121</b> | <b>YULE</b> | <b>2006</b> | -0.000463 | 0.627939652 |
| <b>122</b> | <b>YULE</b> | <b>2007</b> | 0.075306  | 0.607512268 |